Surfers Against Sewage (A company limited by guarantee)
Company registered number: 02920815
Charity registered number: 1145877

ANNUAL REPORT

AND FINANCIAL STATEMENTS



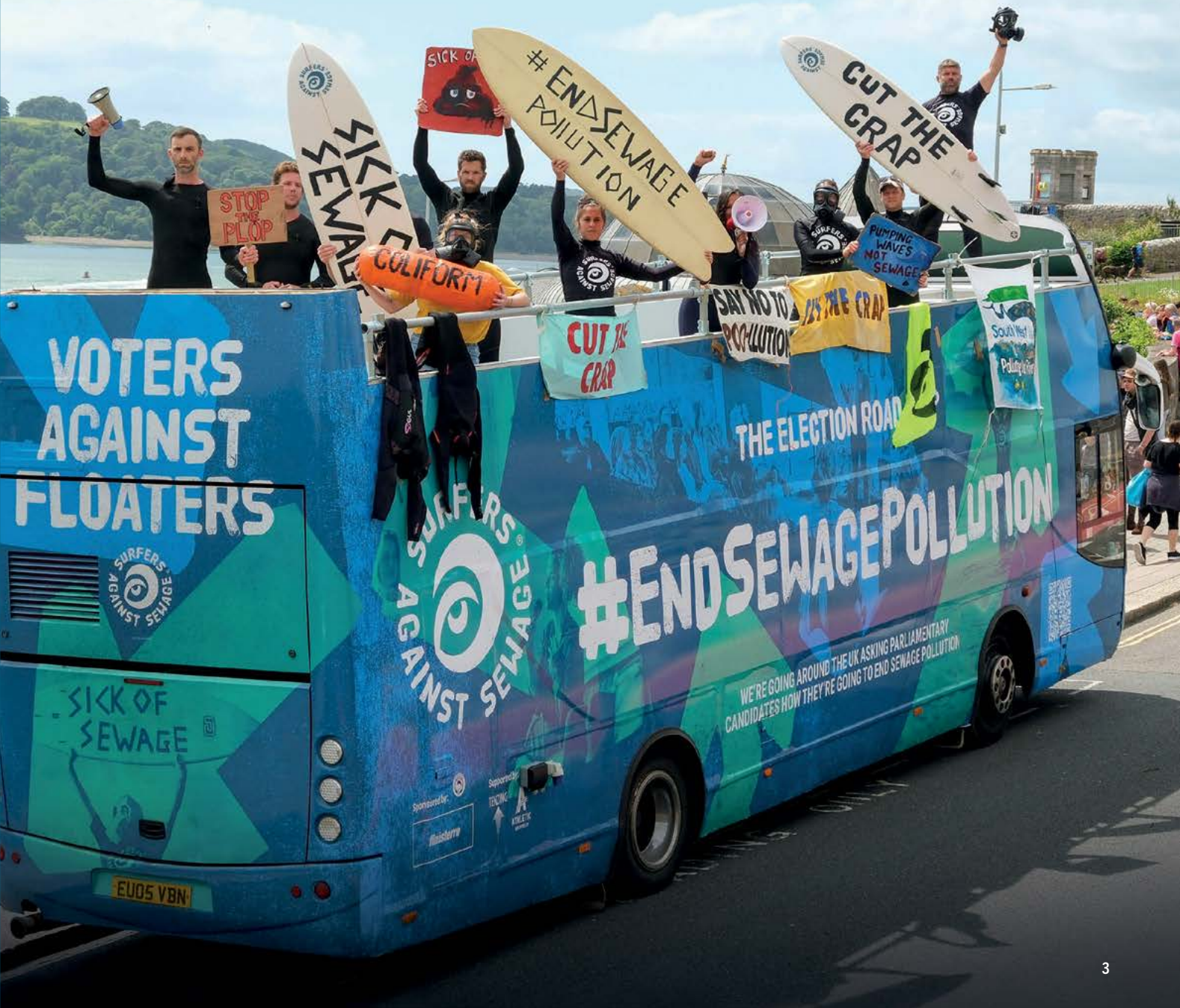
FOR THE YEAR ENDED 31 DECEMBER 2025

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TRUSTEES' REPORT 2025

The trustees present their annual report together with the financial statements and auditor's report of the charitable company for the year to 31 December 2025. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.



FOREWORD BY THE CHAIR

2025 WAS A YEAR OF CONSOLIDATION AND TRANSITION FOR SURFERS AGAINST SEWAGE.



GABRIEL DAVIES

At a time when water quality and sewage pollution remain firmly in the public and political spotlight, the charity continued to strengthen its role as a trusted and credible voice, combining long-established community action with rigorous evidence and policy engagement.

Throughout the year, Surfers Against Sewage contributed constructively to national discussions on water industry reform. Our ability to represent the lived experience of communities with clarity and authority reflects an organisation that has matured significantly, while remaining grounded in its core purpose and values.

The year also marked a period of change within the Board. During 2025 there was a transition in the role of Chair, alongside the planned departure of a number of trustees. I would like to thank Jon Khoo for his leadership and stewardship during his time as Chair, and to record the Board's sincere thanks to those trustees who stepped down during the year for their collective commitment and contribution to the charity.

The Board approached this period of change with care and foresight. Succession planning has been an ongoing priority, shaped by a clear understanding of the skills and experience required to support the organisation's next phase. The transition of the Chair role was managed to ensure continuity, stability and strong governance, while also enabling appropriate renewal in due course.

OPERATIONALLY, THE ORGANISATION CONTINUED TO DELIVER IMPACT THROUGH PROGRAMMES INCLUDING THE SAFER SEAS AND RIVERS SERVICE, DATA HQ AND THE MILLION MILE CLEAN.

These initiatives remain central to empowering communities, generating credible data and holding decision-makers to account.



Further progress was also made in strengthening internal systems, governance and organisational capability. This work provides a solid foundation for the future and reflects a deliberate focus on resilience, accountability and long-term effectiveness.

Financial performance during the year was strong, supported by the continued trust and generosity of supporters, funders and partners. The Board is satisfied that reserves are maintained at an appropriate level and managed responsibly.

Alongside delivery, the Board and executive team undertook preparatory work during the year end period to consider the organisation's future direction and priorities. This informed the development of a new organisational strategy, finalised in early 2026, which will guide the charity from that year onwards. While this strategy sits beyond the period covered by these accounts, it provides confidence about the organisation's readiness for the next phase.

It is a privilege to take on the role of Chair at this point in the organisation's journey. Surfers Against Sewage enters its next phase with a strong foundation, an engaged Board, a committed staff team and a powerful movement of supporters across the country.

— Gabriel Davies, Chair of Surfers Against Sewage

2025 IN NUMBERS

158,706 VOLUNTEERS

conducted 6,818 plastic clean-ups (Million Mile Clean)

72,594KG

of environmental plastic/waste removed (Million Mile Clean)

329,728 MILES OF NATURE CLEANED

(Million Mile Clean)

387,697

total sewage pollution app users (SSRS app)

SAFER SEAS & RIVERS SERVICE

34,580 PEOPLE

emailed their water company CEO or MP (SSRS app)

7,000+

attendees across 44 nationwide

PADDLE OUT PROTESTS

642

total towns/villages signed-up

6,022

total businesses signed-up

PLASTIC FREE COMMUNITIES

SURFERS AGAINST SEWAGE

29,130 PEOPLE SIGNED OUR #BAN THE BAILOUTS PETITION

31,634 PEOPLE

completed online consultations on the future of the water industry

444,099

views on the **DATA HQ**

website (water quality data hub)

17,900 SEWAGE

overflow pipes monitored (SSRS app/Data HQ website)

6,792 PIECES OF TOTAL MEDIA COVERAGE

(online, broadcast, print)

477,623 SOCIAL MEDIA FOLLOWERS

£257 MILLION IN ADVERTISING VALUE EQUIVALENT (AVE)

of media coverage generated

3,613 TOTAL SCHOOLS SIGNED-UP

PLASTIC FREE SCHOOLS

SURFERS AGAINST SEWAGE

POWER TO THE PUPILS

26,815 CHILDREN JOINED PUPIL POWER ASSEMBLY

(Plastic Free Schools online education event)

MORE THAN 500,000 VOLUNTEERS, COMMUNITIES AND SUPPORTERS NATIONWIDE



INTRODUCTION

OBJECTS AND AIMS

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

SAS projects target coastal environmental issues that can also affect the health of people who love and enjoy these environments. We are focused on plastic pollution and water quality.

We aim to create measurable improvements in the state of our oceans, waves and beaches, and the waters that flow to them, through government policy, legislation 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 USE THE UK'S SEAS AND RIVERS.

Our work has been a significant factor in improving the safety of water users through our monitoring of sewage discharges and publication of data on our Safer Seas and Rivers Service. We campaign for cleanliness of coastal and marine environments, to ensure that they are better protected for the benefit of current and future generations. Our education programme, associated volunteering initiatives, and the research and campaigns we undertake and publish, are valuable sources of information for the public.

Our mission, as expressed through our 2026 to 2030 strategy, is to force systemic change that protects the waters we love. This is delivered in furtherance of our charitable objects by protecting and improving the marine environment, advancing public education, and securing cleaner, safer waters for water users, communities and the wider public.

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.



ENDING SEWAGE POLLUTION

2025 WAS A WATERSHED YEAR IN OUR FIGHT TO END SEWAGE POLLUTION AND THE CULMINATION OF YEARS OF HARD-FOUGHT CAMPAIGNING.

The manifesto commitments secured the year before drove the landmark passage of the Water (Special Measures) Act in February 2025, strengthening regulatory powers and accountability across the water industry in England. And the year didn't stop there. We demanded a full review of the failing privatised water industry and secured it, paving the way for the transformational reform needed to end sewage pollution for good.

Our strategy is straightforward: make the evidence undeniable, mobilise the public at scale, and drive that pressure into political change. This year, all three came together harder than ever before. Our research shaped the government's agenda. Our protests filled front pages. Our communities forced sewage pollution onto the desks of MPs, ministers and the Prime Minister himself.

Water companies dumped 4.7 million hours of sewage into UK waterways in 2024. The system is broken and in 2025, we made sure nobody in power could claim they didn't know.



EVIDENCE AND TRANSPARENCY

MAKING THE SCALE OF THE CRISIS IMPOSSIBLE TO DENY

KEY STATS:

387,697
total SSRS app users (2024: 389,632), including

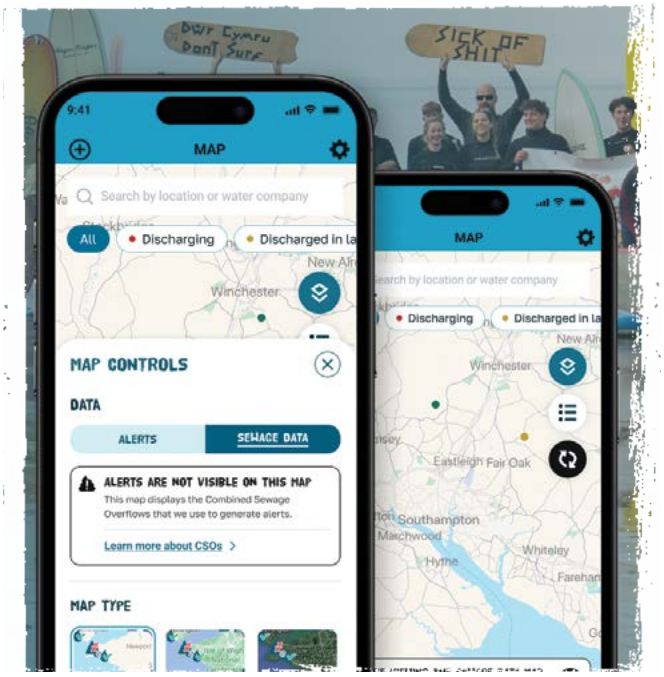
444,099
Data HQ page views in 2025

17,900
sewage pipes live-tracked

113,868
new in 2025

592
pieces of national media coverage from the Water Quality Report

1,519
new sewage sickness reports logged (7,602 in total)



SAFER SEAS & RIVERS SERVICE

GET IT ON Google Play

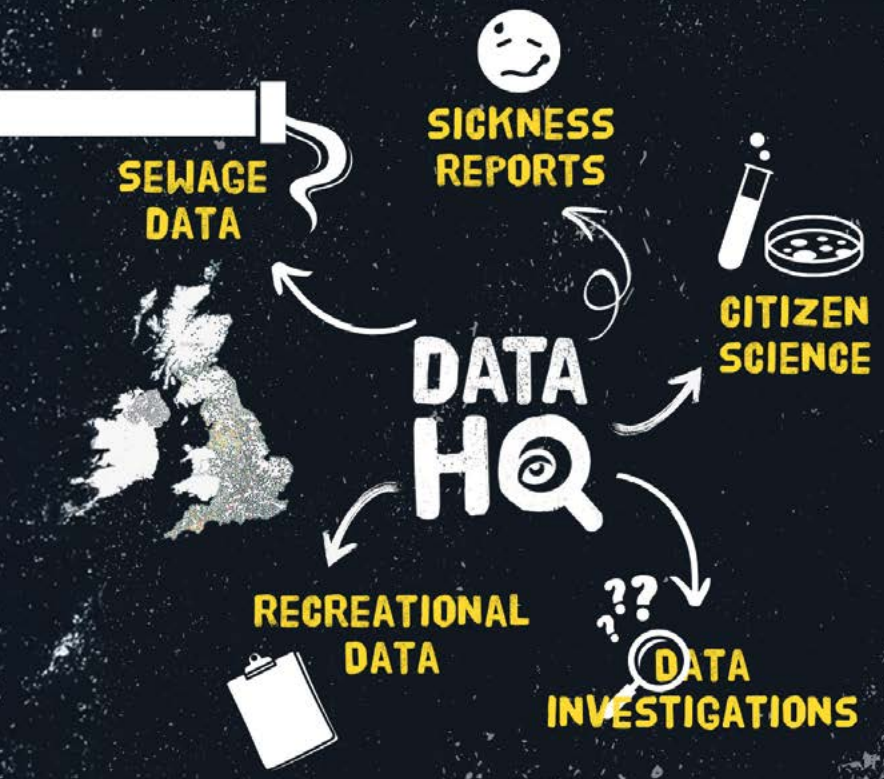
Download on the App Store

SEWAGE POLLUTION ALERT APP (SSRS)

Our free, real-time Safer Seas and Rivers Service, trusted by 387,697 people and rising, added 113,868 new users in 2025. The 2024 comparative is not directly comparable on a like-for-like basis as the methodology used to calculate total SSRS app users was refined during 2025.

The standout technical achievement of the year was completing nationwide CSO (combined sewer overflow) integration, bringing real-time discharge data for England, Wales and Scotland into a single platform extending coverage to include both coastal and inland locations. A new second national sewage map and updated interface now covers more than 17,900 monitored pipes.

1,519 new sewage sickness reports were also logged through the app, adding to a total of 7,602 and a growing body of public health evidence that regulators and politicians cannot dismiss.



LAUNCHED AT THE START OF THE YEAR, DATA HQ (DATAHQ.SAS.ORG.UK) IS THE ONLY PLACE WHERE REAL-TIME SEWAGE DISCHARGE HISTORY IS PUBLICLY AVAILABLE FOR STORM OVERFLOWS.

Water companies do not provide this information. With 444,099 views in 2025, it is a valued resource for the public, NGOs, as well as researchers, journalists and policymakers.

By bringing live and historic data, citizen science results and real sickness reports into one place, communities, campaigners and decision-makers have a single, authoritative source of evidence. When pollution is mapped clearly and publicly, water companies can't hide failures, regulators can't ignore problems, and politicians can't downplay the crisis.

CITIZEN SCIENCE

OUR PROTECTING WILD WATERS TEAM HAS WORKED WITH 35 COMMUNITIES CARRYING OUT WEEKLY WATER-QUALITY SAMPLING AT BEACHES, RIVERS AND LAKES.



Photo Emma Stoner

Their data is hosted on Data HQ, driving engagement with regulators and fuelling media and political coverage. Our citizen science data, combined with results from c.6,000 other volunteers, helped build one of the most comprehensive pictures of UK water quality to date.

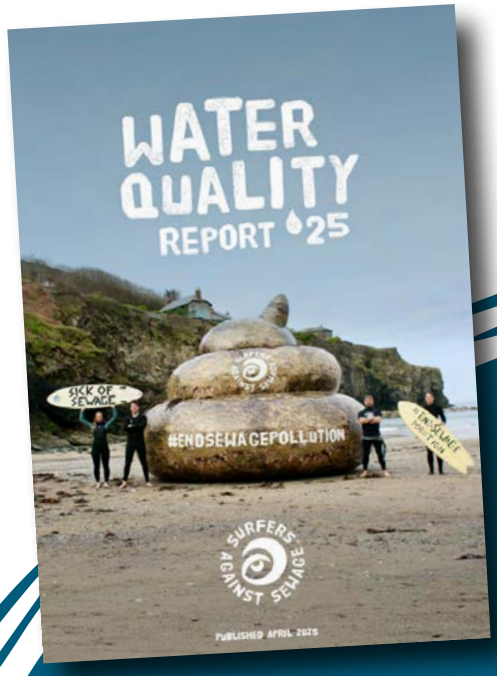
A FULL REPORT ON FINDINGS WILL BE PUBLISHED IN 2026.

WATER QUALITY REPORT '25



OUR ANNUAL WATER QUALITY REPORT, PUBLISHED IN APRIL, EXPOSED THE TRUE SCALE OF THE SEWAGE SCANDAL.

Water companies dumped an astonishing 4.7 million hours of sewage into UK waterways in 2024 across 592,478 spills: a system in freefall, with record discharges, a growing public health crisis, financial mismanagement, broken promises, and a business model built on pollution for profit. The report generated 592 pieces of national media coverage, from the BBC and Sky to The Guardian, forcing the crisis back onto front pages and positioning us as the leading voice demanding an end to profit-driven pollution.



2 PUBLIC MOBILISATION

TURNING PUBLIC ANGER INTO COORDINATED, NATIONAL PRESSURE

KEY STATS:

7,000+ PEOPLE
at 44 Paddle Out Protests (2024: c.5,500 people at 34 locations) across all four nations

29,130
signatures on the #BanTheBailouts petition (2024: c.30,000)

34,580
people emailed their water company CEO or MP via the SSRS app (2024: 40,578 emails to CEOs and 16,285 emails to MPs)

13,895
constituents emailed their elected representative

77
major media stories from the Thames Swim Against Sewage

PADDLE OUT PROTESTS

THIS YEAR'S PADDLE OUT PROTESTS SAW MORE THAN 7,000 PEOPLE (2024: C.5,500 PEOPLE) ATTEND 44 SAS EVENTS ACROSS THE FOUR NATIONS OF THE UK.

The protests spanned 34 beaches and 10 inland locations, which includes our first-ever urban, non-water protest, which took place in London. Ocean Activists showed up to demand clean, safe blue spaces in numbers that made the movement impossible to ignore, with the action generating over 440 pieces of national and regional media coverage.





THAMES SWIM AGAINST SEWAGE

For the Thames Swim Against Sewage, we teamed up with Olympic and world-class swimmers for a first-ever, non-stop 200-mile swim down the Thames to Teddington Lock, with the team then travelling to Westminster by boat: a bold, uncompromising confrontation with the sewage crisis.

Parts of the Thames were so contaminated the swim had to be halted, with sewage levels more than four times the safe limit and one swimmer hospitalised. The challenge generated 77 major media stories and is captured in a mini-documentary that stands as a visceral reminder of the grim reality of the sewage scandal.



TELL YOUR POLITICAL REPRESENTATIVE TO

#END SEWAGE POLLUTION

EMAIL PRESSURE ACTIONS

Our 'Email Your Political Representative' action saw 13,895 constituents across the UK send a direct message to the decision-makers responsible for protecting our rivers, lakes and seas. Combined with 34,580 people who used the SSRS app to contact their water company CEO or MP, the scale of public contact made sewage pollution an issue politicians can't afford to ignore.

#DEARJON CAMPAIGN AND SURVEYS

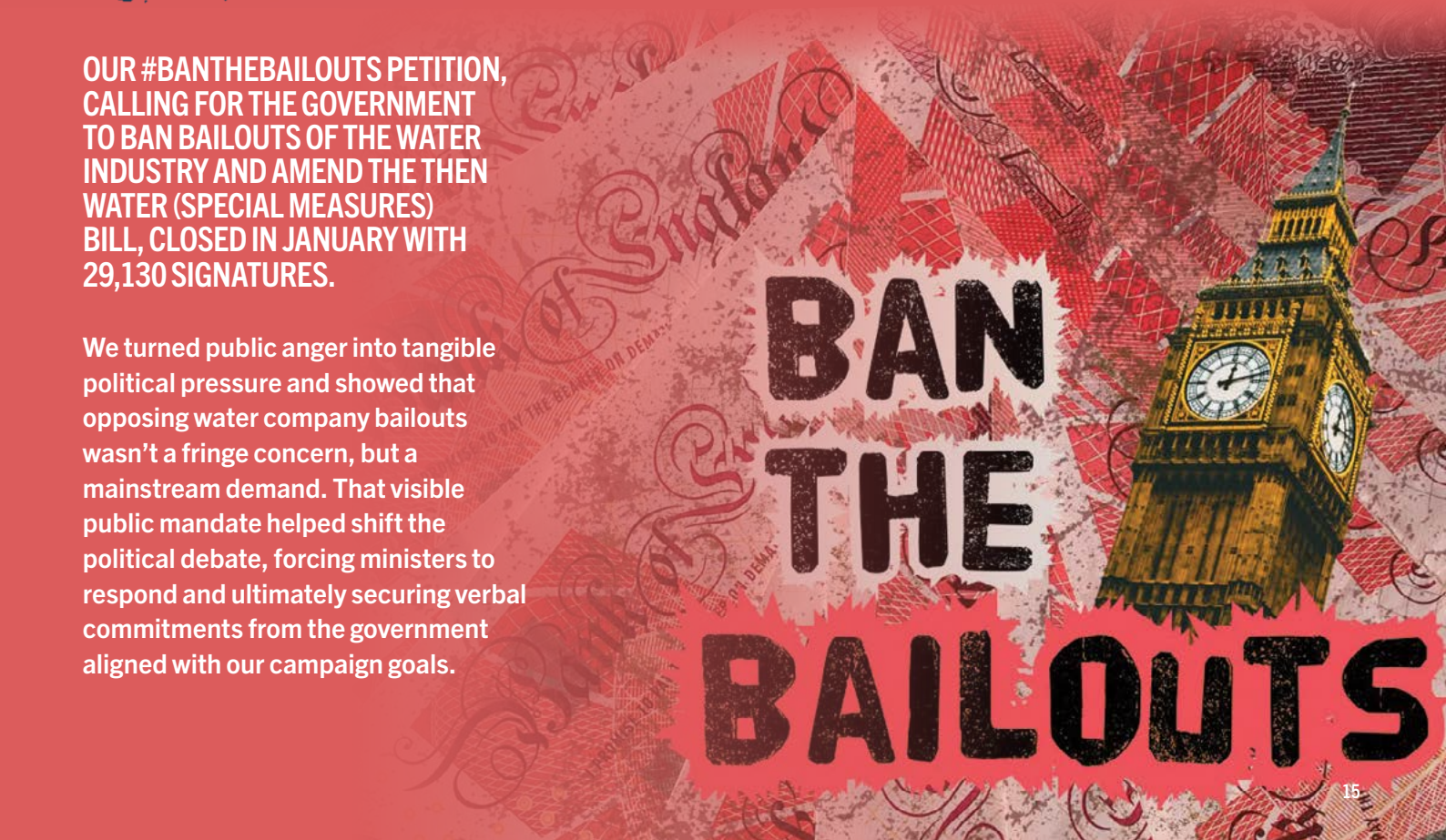
As a key part of our engagement on the Independent Water Commission (a government commissioned review of the sector), we ran the #DearJon campaign on social media, engaging water-sports athletes, influencers and the general public to send video messages directly to the Commission's Chair, Sir Jon Cunliffe. The reason? To ensure public voices were front and centre of our demand for change.

We also ran two public surveys on sewage and the water industry, supported by partners 38 Degrees: one in-depth survey (28,458 responses) and a shorter survey (3,176 responses). The results showed overwhelming public demand for transparency, tougher regulation and greater accountability.



OUR #BANTHEBAILOUTS PETITION, CALLING FOR THE GOVERNMENT TO BAN BAILOUTS OF THE WATER INDUSTRY AND AMEND THE THEN WATER (SPECIAL MEASURES) BILL, CLOSED IN JANUARY WITH 29,130 SIGNATURES.

We turned public anger into tangible political pressure and showed that opposing water company bailouts wasn't a fringe concern, but a mainstream demand. That visible public mandate helped shift the political debate, forcing ministers to respond and ultimately securing verbal commitments from the government aligned with our campaign goals.



FROM PUBLIC PRESSURE TO POLICY CHANGE

3 POLITICAL INFLUENCE

KEY STATS:

20 MPs DIRECTLY ENGAGED AT PARTY CONFERENCES,
plus four government ministers and a Secretary of State

1 NEW PIECE
of landmark water legislation

36
organisations in our open letter coalition

68 APPG
members across parties and both Houses

88
Water Commission recommendations, with SAS research repeatedly cited

WATER (SPECIAL MEASURES) ACT

In February 2025, the Water (Special Measures) Act passed into law: the most significant piece of water legislation in a generation.

Our Dirty Money campaign in 2024, backed by c.173,000 activists, had already put executive profiteering and bonus culture firmly on the political agenda. Our #BanTheBailouts petition demanded that neither taxpayers nor billpayers foot the cost of failing water companies.

The Act delivered the bonus ban and introduced criminal liability for executives who obstruct investigations. On bailouts, the government protected taxpayers but stopped short of explicitly protecting billpayers. That fight continues.



INDEPENDENT WATER COMMISSION & WATER REFORM

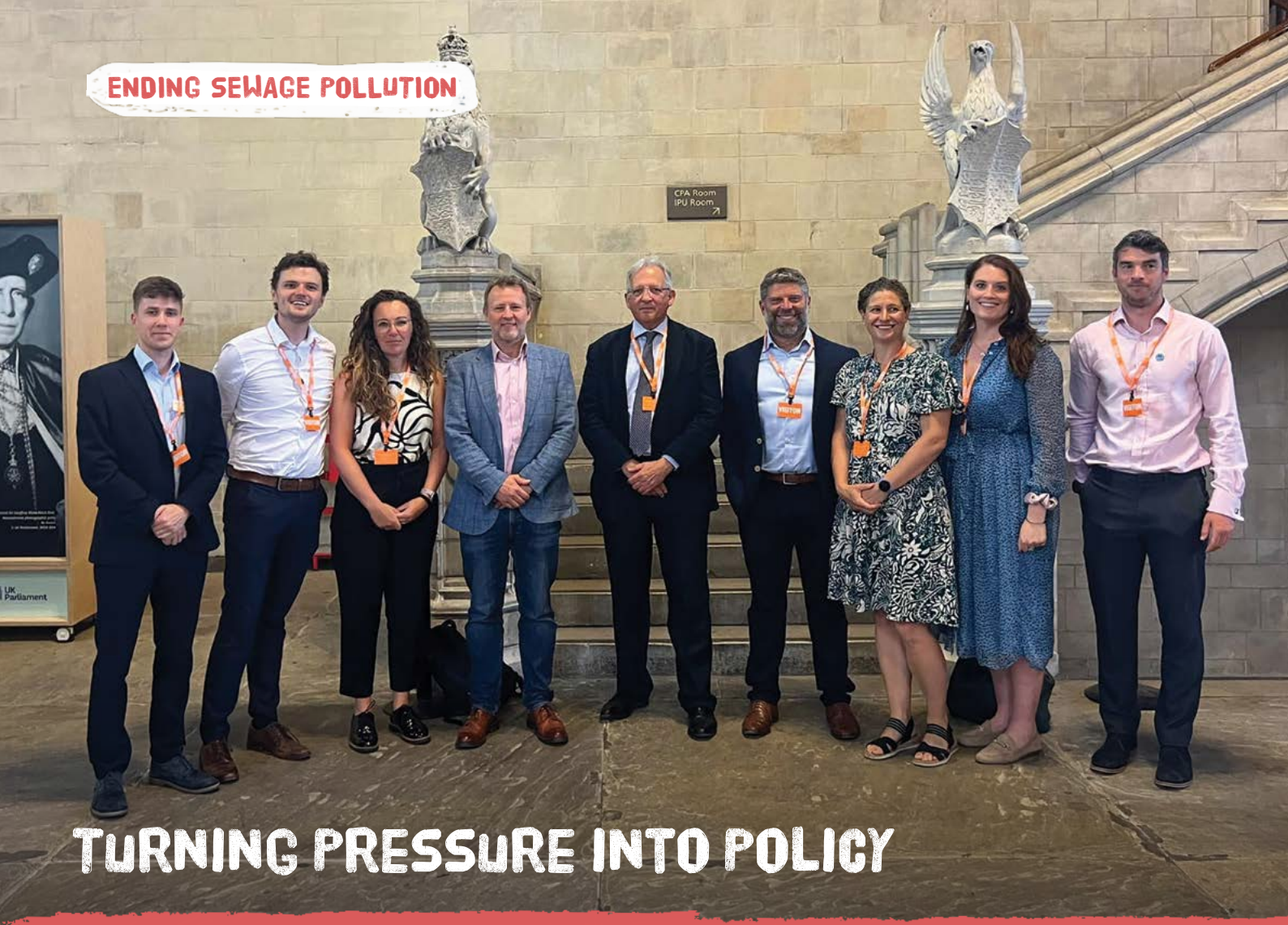
This was the year we helped shape a landmark government review, making our mark at every stage. We demanded it happen, we shaped its evidence base, and we made sure community voices were heard throughout.

We led a 36-organisation coalition open letter, representing voices from trade unions to grassroots campaigners, ethical brands to sustainable banks, demanding bold government action to end the profit-driven sewage scandal. We produced a major report on global water company models, ownership and financial structures (in partnership with River Action and Seahorse Environmental), submitted directly to the Commission. We ran the #DearJon campaign, mobilising water-sports athletes, influencers and the public to send video messages directly to Commission Chair Sir Jon Cunliffe, ensuring lived experience sat alongside data in the evidence base. Two public surveys, supported by 38 Degrees, gathered over 31,000 responses, demonstrating overwhelming public demand for transparency, tougher regulation and greater accountability. In May, we hosted Sir Jon at our Cornwall headquarters alongside local campaign groups, bathing-water communities and water-sport businesses, ensuring community voices fed directly into the national review.

In the summer, the Independent Water Commission published its final report. It acknowledged that the current system is failing and that deep reform is needed, and its 88 recommendations included stronger regulatory powers, improved financial transparency, and tougher enforcement against polluters. Our research was repeatedly referenced throughout. We helped define the problem, supplied the evidence and mobilised the public pressure that fed directly into its findings.

But we are clear-eyed about what the final report delivered. The recommendations would improve the system, but they do not go far enough. There is no recommendation for public ownership. No requirement to strip out the financial engineering that has loaded water companies with debt while paying out dividends to shareholders. No binding commitment to end sewage pollution by a fixed date. Tinkering around the edges of a broken system is not enough. The Government's Water White Paper ('A New Vision for Water'), delayed into January 2026, must translate these recommendations into binding, systemic legislation that fundamentally changes how our water system is managed and held to account. Sewage is still flowing across almost the entire UK coastline. We will not stop until we secure the transformation our waters, and the communities who depend on them, deserve.





TURNING PRESSURE INTO POLICY

In 2025, we took our campaign straight to the heart of power. In August, we met the Prime Minister's advisors inside 10 Downing Street to deliver a clear message: the public demands a complete transformation of the water industry. That this meeting happened signals how far our movement has come: what once felt impossible is now firmly on the table.

Inside Westminster, our Water Pollution All-Party Parliamentary Group remained the backbone of our political engagement, now 68 members strong across parties and both Houses. In June, MPs and Lords held a committee-style session grilling the Water Commission Chair on his interim report, pushing him to go further, while briefings, parliamentary questions and debates kept pressure firmly on government.

And at Labour, Liberal Democrat and Green Party conferences, we didn't just attend, we made politicians get in the water. Partnering with Paddle UK and Swim England, we took MPs and ministers into the river and sea at Labour and Liberal Democrat conference sites, reconnecting decision-makers with the environment they are responsible for safeguarding, with more than 30 high-profile attendees at each event, including four government ministers and a Secretary of State.

Ahead of elections in Scotland and Wales, we worked with our communities to co-create devolved manifestos outlining the policy and legislative changes they want next governments to prioritise, strengthening grassroots engagement and building powerful coalitions committed to ending pollution across both nations.



PROTECTING WILD WATERS

SURFERS AGAINST SEWAGE



Our Protecting Wild Waters programme equips communities with the training and tools to secure official Bathing Water Designation, a complex process many would struggle to navigate alone. In 2025 we supported 14 communities with applications (11 in England, 2 in Wales, 1 in Scotland) and engaged with 100 communities nationwide. With only 46 designated inland bathing sites in the UK, our ambition is clear: to clean up the places we swim, paddle and play.

BATHING WATER CAMPAIGNS

Mid-year, we launched the 'I'm Not A Bather' campaign, a direct challenge to the outdated system used by Defra, which only counts swimmers in Bathing Water applications, ignoring thousands of kayakers, paddleboarders, rowers and other water users. The campaign is unlocking the potential for dozens more protected bathing waters across the UK and has already pushed Defra to consider change.

But even as we worked to expand protections, we found ourselves defending them. When Defra proposed amendments to the Bathing Water Regulations that we believe risk weakening existing protections, we initiated legal action. After issuing a pre-action protocol letter, informed by legal advice and evidence gathered through Protecting Wild Waters and other community programmes, we filed a Judicial Review. That case is ongoing at the date of approval of these accounts. Both the campaign and the legal challenge continue into 2026.



THE WORK IS NOT DONE. THE INDEPENDENT WATER COMMISSION AND THE GOVERNMENT HAVE NOT BEEN BOLD ENOUGH. SEWAGE IS STILL FLOWING AND POLLUTERS ARE STILL PROFITING.

It's time for decision makers to implement the transformational change that our broken water system so desperately needs and we will not stop pushing until that happens.

ENDING PLASTIC POLLUTION

WHILE SEWAGE DOMINATED THE HEADLINES, THE PLASTICS CRISIS DIDN'T GO AWAY. IN 2025 WE MADE SURE POLITICIANS, POLLUTERS AND THE PUBLIC KNEW IT.

KEY STATS:

329,728
miles cleaned
(2024: 310,692 miles)

158,706
volunteers (2024: 118,288)

72,594KG
of plastic and waste removed
(2024: 81,076 kg)

6,818
clean-ups delivered
(2024: 4,918)

642
Plastic Free Communities

3,613
Plastic Free Schools

26,815
children at Pupil Power Assembly



PUTTING PLASTIC BACK ON THE AGENDA

THE PEOPLE VS. PLASTIC
SURFERS AGAINST SEWAGE

THIS YEAR, WE LAUNCHED THE PEOPLE VS PLASTIC (PVP) CAMPAIGN TO FURTHER ALIGN OUR ACTIVITY ON PLASTIC ACROSS THE CHARITY.

The campaign held a nationwide day of action, taking place on Saturday 19 July, that brought our communities together to confront plastic pollution and demand stronger government accountability. Across the UK, 114 events took place in a single day.



The flagship moment came in Cornwall, where more than 500 volunteers formed a human chain along the seafront, an unmistakable message to polluters that the public has had enough. Creativity and activism collided everywhere: a mock Deposit Return Scheme and plastic beach in Weston-Super-Mare; a Plastic Litter Parade and washed-up mermaid tangled in ghost gear in Falmouth; film screenings and plastic pollution sculptures in Saltburn.



COMMUNITIES ACROSS ENGLAND, NORTHERN IRELAND, SCOTLAND AND WALES SHOWED THE STRENGTH OF A MOVEMENT THAT REFUSES TO STAY SILENT.



GLOBAL PLASTICS TREATY

We attended the Global Plastics Treaty negotiations in Geneva, reporting live, calling out the top polluting brands, amplifying frontline community voices and challenging the plastics lobby head-on. We went with a clear demand: a treaty that cuts plastic production, bans the most harmful plastics and chemicals, accelerates a global circular economy, and holds polluters to account.

The talks collapsed. High-ambition countries, including the UK, refused to back a treaty that excluded plastic-reduction measures. The failure makes one thing unmistakably clear: the UK now urgently needs strong, binding domestic legislation to tackle plastic pollution.

BIO-BEADS AND OGMORE

TWO POLLUTION INCIDENTS IN 2025 DEMANDED RAPID RESPONSE AND GOT IT.

Millions of toxic bio-beads, tiny pellets used in wastewater treatment, appeared scattered across beaches from East Sussex to Kent, late in the year. We moved fast: rallying communities, launching a national survey and gathering evidence from those living through the crisis. We are turning that evidence into demands for clean-up, transparency and real accountability. No community should wake up to beaches covered in toxic plastic from a system that was supposed to protect them.

We also joined more than 90 organisations for Wales' largest-ever river clean-up at Ogmore, in May, a response to one of the most shocking pollution



incidents the region has seen. Volunteers have already pulled c.8,000 tyres and more than 10 tonnes of waste from the river. An estimated 13,000 tyres were discarded there in total. Environmental damage on a staggering scale, and the fight to restore the river is far from finished.

THE KING DOES A BEACH CLEAN

We were honoured to welcome His Majesty King Charles III to a beach clean in Kent, in July, joined by our CEO Giles Bristow and several of our Regional Reps. A lifelong advocate for environmental protection, His Majesty's presence was a powerful public endorsement of our movement and proof that the fight against plastic pollution reaches far beyond the environmental world.

WE ALSO SAW NATIONAL ATTENTION SURGE WHEN JAMIE CAMPBELL-BOWER, LEAD CAST MEMBER OF NETFLIX'S STRANGER THINGS, JOINED OUR WITTERING BEACH CLEAN WITH LOCAL REP MARK.



CITIZEN SCIENCE
PLASTIC POLLUTION RESEARCH



In May, a scientific paper co-authored with the National Geographic Society, the University of Plymouth and ZSL was published, the first-of-its-kind research on plastic pollution trends across the UK. 97 of our Citizen Scientists participated, collecting more than 27,000 plastic items over five months.

The findings, published in the Marine Pollution Bulletin, revealed that the UK's coastline holds 60% more plastic pollution than inland areas, with coastal zones showing a significant influx of new plastic waste. Community-led evidence, turned into peer-reviewed science, turned into pressure for change.

MILLION MILE CLEAN

ONE OF THE LARGEST PEOPLE-POWERED ENVIRONMENTAL MOVEMENTS OF ITS KIND IN THE UK, THE MILLION MILE CLEAN (MMC) HAS MOBILISED 795,443 PARTICIPANTS SINCE 2021, MORE THAN 100,000 EVERY YEAR.

In 2025, volunteers cleaned 329,728 miles (2024: 310,692 miles), removed 72,594 kg of plastic and waste (2024: 81,076 kg), and delivered 6,818 clean-ups (2024: 4,918).





But the MMC is far more than a clean-up operation. It is one of our strongest public engagement engines, turning individual action into national pressure and building the community ownership that sustains long-term campaigning. It also generates one of the UK's richest citizen science datasets on plastic waste: volunteers record what they find, helping us track pollution trends, identify major polluters and expose the systemic failures driving the crisis. Every action. Every data point. Building the case for the change that communities alone cannot deliver.

THE COMMUNITY ENGINE BEHIND IT ALL

Our campaigns make headlines and force decisions. But they are only possible because of the hundreds of thousands of people our programmes bring into the movement every year, taking action on their coastlines, educating children, reducing plastic in their towns and cities, and generating the evidence that holds polluters to account. This is the foundation everything else is built on.



PLASTIC FREE SCHOOLS

NOW RUNNING IN 3,613 SCHOOLS (2024: 3,938), PLASTIC FREE SCHOOLS IS ONE OF THE UK'S LARGEST PUPIL-POWERED EDUCATION MOVEMENTS, EQUIPPING CHILDREN AND YOUNG PEOPLE FROM EARLY YEARS TO AGE 16 WITH THE KNOWLEDGE AND CONFIDENCE TO TACKLE PLASTIC POLLUTION, CLIMATE CHANGE AND OCEAN RECOVERY.



The reduction in registered schools reflects a deliberate strategic decision to improve data quality and ensure reported figures represent active and meaningful participation. Through a structured re-engagement process and the introduction of an annual cohort cycle, the programme now reports 3,613 genuinely engaged schools, providing a more accurate basis for impact measurement in its final year of delivery.

In 2025, our Education team took the programme back on the road through workshops, teacher training and in-class sessions. We partnered with Earthwatch on a new residential teacher training weekend, deepening ocean literacy in classrooms. Our young people took centre stage at national moments, from the Pupil Power Assembly, attended by 26,815 children, to creative protest actions during The People vs Plastic campaign.

KEY STATS:

26,815
children at Pupil Power Assembly (2024: 19,200)

9,242
children reached via events (first year reported)

3,613
total schools in the programme (2024: 3,938)

418
educators reached through in-person events (2024: 300 teachers trained)



ENDING PLASTIC POLLUTION

PLASTIC FREE COMMUNITIES



PLASTIC FREE COMMUNITIES (PFC) IS THE UK'S LARGEST PEOPLE-POWERED MOVEMENT TACKLING PLASTIC POLLUTION, UNITING INDIVIDUALS, BUSINESSES AND ORGANISATIONS IN TOWNS, VILLAGES AND CITIES ACROSS THE UK TO DRIVE LONG-TERM PLASTIC REDUCTION.

In 2025, the programme supercharged its localised work to harness a collective national voice, mobilising at two major moments: The People vs Plastic day of action in July, and the Global Plastics Treaty negotiations. The reduction in reported Plastic Free Communities reflects a review of community activity, with some communities reclassified as dormant where there has been no recent engagement or action. The overall number of communities signed up to the programme continues to grow, with reported figures reflecting those currently known to be active.



THE GLOBAL TREATY FAILED. DOMESTIC LEGISLATION HAS YET TO DELIVER. BUT THE PLASTICS CRISIS IS REAL, THE PUBLIC KNOWS IT, AND THE PRESSURE OUR MOVEMENT HAS BUILT WILL ONLY GROW.

KEY STATS:

6,022
total businesses signed up (80% awarded, 209 new sign-ups) (2024: 5,817)

642
total communities (34% awarded, 25 new sign-ups) (2024: 674)

5,105
total community allies (620 new this year)

2,960
events and actions (293 new this year)

4,450
individuals engaged through action plans

PLASTIC FREE CHAMPION
PLASTICFREE.ORG.UK
SURFERS AGAINST SEWAGE

OCEAN ACTIVISTS EVERYWHERE:

Every campaign we run, every headline we generate, every politician we pressure: none of it happens without people. The Ocean Activists in this section are the heartbeat of our work: our Regional Reps embedded in communities across the UK, the young people we're equipping to fight for the ocean they'll inherit, and the 35-year movement they're all part of. This is what makes SAS more than a campaigning organisation. It's what makes us a movement.



REGIONAL REPS AND COMMUNITY WEEKEND

Our 178 Regional Reps (2024: 200) are where the national mission becomes local reality. Spread across the UK, with 128 in England, 25 in Wales, 19 in Scotland and 6 in Northern Ireland, they are the people who show up: hosting clean-ups, speaking in schools, organising events and connecting their communities to our national campaign moments. Their knowledge, local relationships and lived experience shape how we respond to what's happening on the ground and ensure our campaigning never loses touch with the communities it exists to serve. Regional Rep numbers reduced slightly on 2024 due to the introduction of an opt-in renewal process to confirm active participation where Reps who did not respond after reminders were removed from the list.



In February, we brought this network together at a Community Weekend in Sheffield, uniting Regional Reps, Plastic Free Communities, Protecting Wild Waters and Ocean Network members under one roof for the first time. Inspiring talks, hands-on campaigning workshops and connections carried momentum across the movement throughout the rest of the year.



OCEAN SCHOOL 2.0

In 2025 we began building Ocean School 2.0, bringing together the strongest elements of our existing education programmes into a single, accessible framework designed to take children from awareness to advocacy. Uniting Digital Ocean School, Ocean School and Ocean Literacy into one model, it will be a resource that anyone can pick up, anywhere.

The Digital Ocean School website continued to reach children who may never have seen the sea, with 28,815 views in 2025 through interactive activities and immersive videos that make the ocean feel close and worth fighting for.

This summer we took Ocean School into two of the UK's most visited museums.

At the National Maritime Museum Cornwall, which attracts over 125,000 visitors a year, our team ran hands-on family activities, from exploring the ocean food chain to creating ocean-inspired artwork, with every participant leaving as an official SAS Ocean Activist. At the National Maritime Museum in London, during World Ocean Day, we reached thousands more through an interactive display at a venue welcoming over 2.5 million visitors annually.

WE ALSO COMMISSIONED OUR FIRST OCEAN LITERACY ANIMATION, A THREE-MINUTE FILM THAT WILL LAUNCH ON WORLD OCEAN DAY 2026.









OUR 35TH ANNIVERSARY BALL

IN 2025, SURFERS AGAINST SEWAGE TURNED 35. WE MARKED IT THE ONLY WAY THAT FELT RIGHT: BY GOING HOME.

At a community celebration in St Agnes, Cornwall, the village where it all began, we brought together supporters, activists and friends with live music, talks and workshops. A proud, joyful reminder that a movement born on the Cornish coastline, by surfers who were sick of swimming in sewage, has grown into a national force for change. Thirty-five years in, the fight is bigger than ever. And so are we.



STRATEGY, CULTURE, HR AND EDI

In 2025, we began shaping our new five-year strategy with a clear ambition: to define how we create meaningful change, and how we can do it with greater power and precision. Our Leadership Team and Trustees undertook a deep review of our approach, and with support from an external consultant we aim to refine this into a focused, high-impact plan.

This work is ongoing into 2026, and will help us sharpen the connection between our communities and our campaigns, give greater strategic focus, and clarify how data and evidence will both inform our campaigns and evaluate their impact. Our Operations team strengthened our culture and governance to ensure all 55 staff work with clarity and alignment. Grounded in our values and shaped by staff feedback, this work has created a clear cultural vision that will enable implementation of our new strategy. Staff retention remained exceptionally strong at 94%, reflecting a committed and motivated team.

From an EDI perspective, a significant step was a full sector-wide evaluation, informing our first-ever EDI strategy, with clear, time-bound actions for every team to embed equity, diversity and inclusion across our work. We also updated all organisational policies and rebuilt our recruitment process to identify and address barriers.

AMPLIFYING THE MOVEMENT

COMMUNICATIONS ARE AT THE HEART OF EVERYTHING WE DO. EVERY CAMPAIGN WE RUN NEEDS TO BE HEARD: BY THE PUBLIC, BY THE MEDIA, BY THE POLITICIANS AND POLLUTERS WE'RE HOLDING TO ACCOUNT. OUR JOB IS TO MAKE SURE OUR VOICE CUTS THROUGH, CONNECTS AND SPARKS ACTION.

In 2025, that meant 6,792 pieces of media coverage, £257 million in advertising value equivalent, and a communications operation that turned community action into national conversation, again and again.

KEY STATS:

477,623
total social media followers (2024: 449,000+)

£257 MILLION
in Advertising Value Equivalent (AVE) (2024: £242 million)

6,792
pieces of total media coverage (print, broadcast, online) (2024: 10,386)

125,087
newsletter subscribers (first reported in 2025)

532,224
total website visitors (2024: c.755,000)

Total website visitors decreased year on year due to the launch of Data HQ as a separate platform in 2025. Previously, Safer Seas and Rivers Service usage was included within sas.org.uk traffic; in 2025 this activity moved to Data HQ, which attracted approximately 216,000 visitors, reducing the headline website figure while overall digital engagement remained strong.

The decline in the number of media mentions can be attributed to a combination of greater data openness (reducing reliance on our data), more organisations competing in this area, affecting share of voice and the natural fluctuations of the media cycle.

MAKING THE CRISIS IMPOSSIBLE TO IGNORE

Our annual Water Quality Report was the standout media moment of the year, with 592 pieces of coverage including seven national broadcast segments across Good Morning Britain, BBC Breakfast, ITV News, Sky, BBC Radio 4, Today Programme and LBC, plus print placements in the Guardian and the Independent.
By framing 4.7 million hours of sewage discharge as a system in collapse, we set the national narrative on water quality for the year and ensured the crisis dominated public conversation at the moment it mattered most, ahead of the Independent Water Commission's findings.



BRINGING PEOPLE INTO THE STORY



Some of our most powerful coverage in 2025 came not from data releases but from putting people at the centre. The Thames Swim Against Sewage generated 77 pieces of coverage, including live hits on Good Morning Britain on the first and last day, and features on BBC News, Five News, LBC, The Times, Daily Mail and City AM. The short film capturing the swim brought the reality of the sewage crisis to audiences who had never engaged with the issue before. Our nationwide Paddle Out Protests generated over 440 pieces of regional and national coverage: the energy, pride and determination of thousands of Ocean Activists, impossible to look away from.



HECTOR PARDOE – THREE LAKES CHALLENGE

Public pressure was further amplified through high-profile endurance sport activism. During 2025, elite open water swimmer Hector Pardoe completed the Three Lakes Challenge, swimming Britain's three largest lakes to draw attention to sewage pollution in inland waters.

The challenge generated national media coverage and strong engagement across digital platforms, helping to extend the End Sewage Pollution campaign beyond the coast and reinforce public concern about water quality in rivers and lakes.

VIDEO AT THE HEART OF THE MOVEMENT

In 2025 we placed greater emphasis on video content across the organisation, because we know it drives engagement on our key growth channels: Instagram, TikTok, YouTube and Facebook.

From Global Plastics Treaty video diaries filmed live in Geneva to on-the-ground footage from the Thames Swim Against Sewage, video allowed us to explain complex issues clearly, bring audiences closer to the action, and tell stories that statistics alone never could.



THE TIMES Home UK World Comment Life & Style Business & Money Spo

Sewage in Thames disrupts Olympic swimmers' pollution challenge

Harmful bacteria ratings forced the professional athletes, who were raising awareness of the river's poor water quality, to abandon sections of the course

• NEW

SURF! EXHIBITION

– NATIONAL MARITIME MUSEUM CORNWALL



In 2025 we partnered with the National Maritime Museum Cornwall on their SURF! Exhibition, a celebration of Cornwall's surfing heritage that runs until 2027 and features a dedicated section on the history of Surfers Against Sewage, recognising our pioneering role in blue health.

Curated by surf academic Dr Sam Bleakley and attracting over 125,000 visitors annually, it gives us a powerful, ongoing platform to reach both local audiences and visitors from across the UK.

BEHIND THE SCENES

We are powered by an extraordinary force behind the scenes: our Operations team which cuts across office, people & culture, finance, governance and risk. Their steady, skilled and often unseen work is the backbone of this movement. They shape our culture, strengthen our systems, drive our sustainability efforts and turn strategy into action. From refining how we operate to embedding equity and inclusion across the organisation, this collective dedication fuels every campaign, every breakthrough and every impact we make for the ocean.



FUTURE PLANS AND ACTIVITY



STRATEGIC CONTEXT

When we prepared our 2024 statutory accounts, we anticipated that 2025 would mark the first year of our next three-year strategy. As the planning work progressed during 2025, it became clear that further development was needed to reach a shared, prioritised and coherent organisational direction. To support this, an independent facilitator was brought in to assist in bringing the clarity and focus needed to finalise our new strategy.

This external support proved invaluable. Through the facilitated process, we were able to resolve areas of uncertainty, sharpen our priorities and produce a clear strategic document that articulates our Theory of Change and provides the framework through which future activity will be planned and delivered. The result is a five-year strategy for 2026 to 2030 built around a single overriding goal: ending pollution of the UK's waters. It recognises the once-in-a-generation opportunity now open to reform the water system and end sewage pollution, and the role SAS can play in forcing this systemic change.

The Trustees and Leadership Team continue to review and develop detailed measurement criteria to support delivery of the strategy and assess its impact.

FUTURE PLANS AND ACTIVITY

OUR PURPOSE IS TO FIGHT POLLUTERS OF THE UK'S SEAS. OUR MISSION IS TO FORCE SYSTEMIC CHANGE THAT PROTECTS THE WATERS WE LOVE. OUR VISION IS CLEAN WAVES AND THRIVING COMMUNITIES.

These statements give clear direction to our charitable activity and ensure our resources are applied for the public benefit: safer, cleaner waters for the people and communities who use and depend on them.



The strategy is deliberately focused. Sewage pollution is the most visible, urgent and unacceptable symptom of a failed water system. Public anger is high, political attention is real, and decisions are being made now that will shape the regulation, ownership, enforcement and accountability of the water industry for decades. SAS will concentrate its campaigning power on this system so that public health and environmental health are put before profit.

We will do this by using the strengths that make SAS distinctive: lived experience from water users, credible evidence and data, fearless campaigning, and the ability to mobilise our community and campaigns to turn local outrage into national pressure. We will remain independent, outspoken and rooted in the people we exist to serve.

OUR THEORY OF CHANGE

OUR APPROACH IS BASED ON A SIMPLE BELIEF: PEOPLE POWER, APPLIED WITH PRECISION AND PERSISTENCE, CAN FORCE SYSTEMIC CHANGE.

We gather evidence that shows pollution is happening, who is responsible and what it means for people and the environment.



We turn that evidence into campaigns with clear targets and measurable outcomes.



We mobilise water users and communities to take action, apply pressure to decision-makers, and then track whether change is delivered in practice.



Success will be judged by outcomes, not activity: changed laws, stronger regulations, better enforcement and, ultimately, cleaner waters.



OUR CULTURE AND VALUES

THE STRATEGY ALSO SETS A CLEAR CULTURAL DIRECTION FOR SAS.
WE WILL BE FEARLESS, FOCUSED AND FUN-LOVING.

FEARLESS MEANS TAKING ON THE BIGGEST FIGHTS, SPEAKING PLAINLY AND REFUSING TO ACCEPT EXCUSES FROM POLLUTERS OR GOVERNMENTS.

FOCUSED MEANS MAKING TOUGH CHOICES AND CONCENTRATING OUR EFFORT WHERE IT CAN CREATE THE GREATEST CHANGE.

FUN-LOVING REFLECTS THE CREATIVITY, ENERGY AND EDGE THAT HAVE ALWAYS MADE SAS CAMPAIGNING CUT THROUGH.





OUR WORK IN 2026

2026 is a decisive year. The conditions for long-term systemic change to the water system, exemplified by the expected Water Reform Bill, create the biggest opportunity in a generation to change the rules that govern our waters. Devolved elections in Scotland and Wales also create a critical moment to influence water policy across the UK. Our plans for the year are designed to seize these opportunities while continuing to deliver public benefit through campaigning, community action, education, evidence and public information.

We will keep sewage pollution at the top of the public and political agenda, ensuring that this window for change does not become a missed opportunity. Our work will combine policy analysis, public mobilisation, legal action where needed, and clear communications that help supporters, communities and decision-makers understand what is at stake.

ENDING SEWAGE POLLUTION

Our primary campaigning focus will be systemic reform of the water system. We will scrutinise government proposals, work with civil society partners, brief politicians, and mobilise the public to demand legislation that has teeth. Our aim is clear: stronger laws, stronger regulation, stronger enforcement, meaningful penalties for polluters, and a system that puts the health of our waters and the people who use them at its centre.

PUBLIC MOBILISATION AND NATIONAL MOMENTS

We will continue to turn public anger into visible, organised pressure. Our annual Paddle Out Protests will bring water users together across the country and keep the sewage scandal impossible to ignore. A national mass lobby will support constituents to speak directly to MPs at a decisive point in the legislative process. We will also use digital actions, local data and supporter journeys to help communities apply pressure where it matters most.

PROTECTING BATHING WATERS AND WATER USERS

We will campaign for more and better protected bathing waters. Bathing water designation is one of the few legal tools that directly compels polluters to act at specific places. We will challenge outdated rules that fail to reflect how people really use rivers, lakes and seas, and we will continue legal and policy work where proposed changes risk weakening protections or writing off places as too polluted to protect.

ONE MISSION ACROSS FOUR NATIONS

Water policy is devolved, and the challenges and opportunities are different in England, Scotland, Wales and Northern Ireland. During the strategy period we will build our impact across all four nations, strengthening local relationships, supporting community campaigners and developing campaigning positions that reflect each nation's legal, political and ownership context. The 2026 elections in Scotland and Wales are an important opportunity to put sewage pollution and water quality firmly on the agenda.

SCALING AND STRENGTHENING THE MOVEMENT

We will build a stronger, more unified movement of water user campaigners. This includes simplifying how people join and take action, deepening engagement with coastal and surf communities, and creating clearer pathways for younger campaigners to shape and lead the fight. We will also refocus key assets, including the Safer Seas and Rivers Service and Million Mile Clean, so that they support the strategy as movement entry points, evidence generators and campaign tools.



STRENGTHENING HOW WE OPERATE: THE SEA CHANGE PROGRAMME

Delivering this strategy requires us to change how we work as well as what we work on. Sea Change, our organisational transformation programme, will support the shifts needed to campaign with the focus and force this moment demands.

SEA CHANGE WILL HELP ALIGN STRATEGY, STRUCTURE, CULTURE, SYSTEMS AND RESOURCES. IT WILL REVIEW OUR ACTIVITIES SO THAT CAPACITY IS FOCUSED WHERE IT CAN HAVE THE GREATEST IMPACT.

It will also support clearer decision-making, stronger accountability and more effective working across teams.

A key strand will be strengthening our use of data, evidence and digital tools. Our credibility rests on rigorous evidence and analysis, from the Safer Seas and Rivers Service to citizen science, water company data and investigative work. Sea Change will also help SAS become more digital-first and embed monitoring, evaluation, learning and impact reporting as standard. This will strengthen how we plan, measure and communicate our impact, and help us adapt quickly when the evidence demands it.

The programme will also strengthen governance and ways of working. This includes making sure the right people are in the right roles, supporting teams through change, embedding clearer accountability, and ensuring that decisions are timely, well-informed and aligned with our charitable objectives.

We recognise that organisational change brings risk, including capacity pressure and change fatigue. Sea Change will therefore be implemented with clear communication, phased delivery and close oversight by the Leadership Team and Trustees. Progress will be monitored through existing governance routes, with learning used to refine plans during the year.

The programme is not an end in itself. Its purpose is to free SAS to campaign with more precision, make better use of resources, evidence and technology, and strengthen the organisational resilience needed to deliver public benefit over the long term.



Photo Sally Low

RESOURCING AND RESERVES TO SUPPORT DELIVERY

The strategy and Sea Change programme directly inform our future resourcing needs. We will continue to use our reserves responsibly to support planned investment in organisational capability, digital infrastructure, impact measurement and campaigning capacity. This is particularly important in 2026, when the legislative window for water system reform creates both a major opportunity and a need for agility.

Trustees have considered the financial resources required to deliver the charity's future plans alongside the principal risks facing the organisation. The reserves policy set out in the financial review explains the target level of free reserves, the reasons for holding reserves, and the planned use of reserves to support delivery. At the year end, reserves were above the approved range, but Trustees consider this appropriate given the planned deficit budget, the investment required to implement Sea Change, and the need to remain financially resilient while responding to a fast-moving policy environment.

We will continue to seek a balanced mix of unrestricted and restricted income, with unrestricted funding remaining essential to our ability to campaign independently and respond quickly. Multi-year funded commitments, including bathing water work, education and community programmes, provide stability and continuity, while targeted fundraising will support the focused delivery of the new strategy.

LONG-TERM FLEXIBILITY

Our focus on sewage pollution is deliberate, but it does not mean SAS is stepping away from its wider charitable purpose. We were founded by water users fighting sewage pollution, and we remain committed to protecting the waters we love from pollution in all its forms. The strategy gives us the discipline to concentrate on one system while retaining the flexibility to respond to plastics or other pollution issues when the evidence, opportunity, public benefit and resources align.

By 2030, we want to see real systemic reform, regulation with teeth, more and better-protected bathing waters, progress across all four nations and a stronger movement ready for the next fight. These ambitions will not be easy. The systems we are challenging are entrenched and the interests defending them are powerful. But SAS enters this next period with a clear strategy, a proven theory of change, a strong community and the determination to keep pushing until our waters are clean, safe and protected for everyone.



FUNDRAISING REVIEW

TO ACHIEVE OUR AMBITIOUS 2030 STRATEGIC AIMS AND MAXIMISE OUR IMPACT IN THIS CRUCIAL DECADE FOR THE OCEAN WE WILL CONTINUE TO INCREASE OUR INCOME, BASED ON A FOUNDATION OF RESILIENT, SUSTAINABLE AND DIVERSE INCOME STREAMS.

Our key fundraising objectives are:

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

FUNDRAISING REVIEW



REVIEW OF 2025:

We exceeded our income target for 2025, growing our income by 17% to achieve overall income of £3,950,447 against a total of £3,363,756 in 2024.

2025 saw us make significant progress with the implementation of our new CRM, Microsoft Dynamics. This, alongside development work on our donation platforms and Membership & Ocean Network propositions, means we are in a strong position to grow our fundraising income in future years.

KEY HIGHLIGHTS AND LEARNINGS FROM 2025

- We increased our income by 17% to £3.95 million, our most successful year of income generation, growing all income streams.
- Our mass participation event Dip A Day performed exceptionally well, with 2,237 "Dippers" generating £315k income. Dip A Day continues to build an amazing community of engaged fundraisers whose passion and commitment to SAS and our work is incredibly inspiring.
- We have undertaken development work on our donation platforms and direct debit provider, implementing new systems to improve user experience and increase conversion rates from our digital platforms.
- Working with Forward Action we ran a digital handraiser pilot, achieving excellent results with a 617% ROAS (Return on Advertising Spend). Importantly we have diversified our donor recruitment and have a scalable approach to digital mobilisation.
- We continued our long standing and highly successful partnership with the amazing team at The Big Give – we delivered 2 appeals in 2025, raising £258k from 3,071 donors.
- We have started to benefit from the new CRM system, implementing improved supporter journeys and automating previously manual processes.
- We secured continuation funding for our education work, and Protecting Wild Waters Campaign and new funding for our water quality campaigns.
- We continued to improve ways of working across the organisation to better integrate fundraising with other departments.
- We held a 35th Anniversary SAS Ball – whilst being a great event, it failed to make a profit. Despite this, it provided excellent insights into how we could run future events profitably.
- Partnership with the Postcode Lottery – we moved into an exciting new phase of our partnership with Postcode Lottery – we are now a long-term partner. Their support has been instrumental in supporting the development, growth and increased impact of our work.

"PLAYERS OF POSTCODE LOTTERY HAVE RAISED MORE THAN £1.7 MILLION FOR SURFERS AGAINST SEWAGE SINCE 2017, SUPPORTING A LONG-TERM PARTNERSHIP WITH ONE OF THE UK'S LEADING ENVIRONMENTAL CHARITIES. WHAT BEGAN AS A GRASSROOTS MOVEMENT HAS GROWN INTO A POWERFUL NATIONAL VOICE, MOBILISING COMMUNITIES ACROSS THE UK TO TACKLE SEWAGE POLLUTION AND PROTECT THE HEALTH OF OUR SEAS, RIVERS AND BEACHES. WE'RE DELIGHTED THAT FUNDING RAISED BY OUR PLAYERS IS HELPING SURFERS AGAINST SEWAGE STRENGTHEN ITS CAMPAIGNS AND EMPOWER PEOPLE ACROSS THE COUNTRY TO STAND UP FOR CLEAN WATER AND HEALTHY OCEANS".

– Laura Chow – Head of Charities – Postcode Lottery



OUR FUNDRAISING VISION:

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

OUR APPROACH TO FUNDRAISING:

We believe in putting our supporters at the heart of our fundraising and our organisation, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters on 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
- Fundraising appeals, creative concept development and strategy
- Digital mobilisation to recruit new regular and one-off donors

We commissioned QTS Fundraising to undertake telemarketing 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.

We commissioned Forward Action to develop appeal concepts and strategy, and to pilot a digital mobilisation.

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 2025 we received no complaints about our fundraising (2024: none).

THANK YOU

THANK YOU! OUR WORK IS ONLY POSSIBLE THANKS TO THE INCREDIBLE SUPPORT OF OUR DONORS AND PARTNERS.



We would like to thank everyone who supported us in 2025, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work.

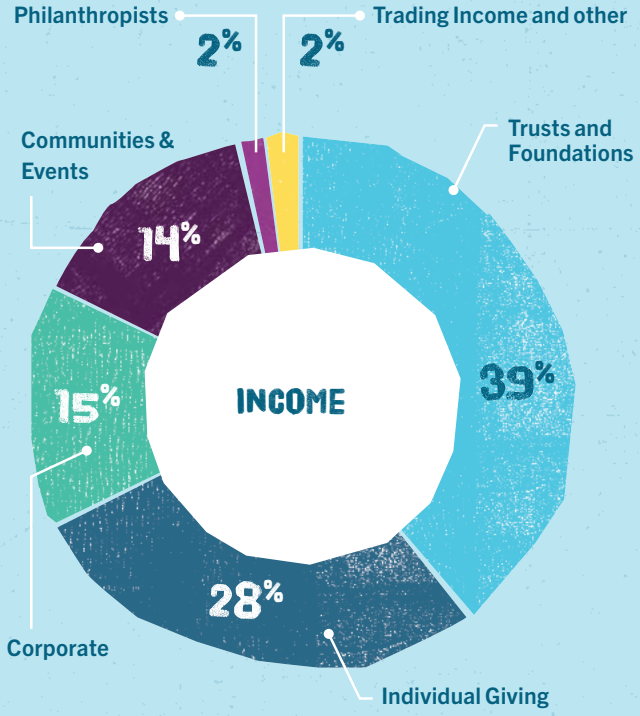
OUR WORK IS UNDERPINNED BY OUR SUPPORTERS – THANK YOU!

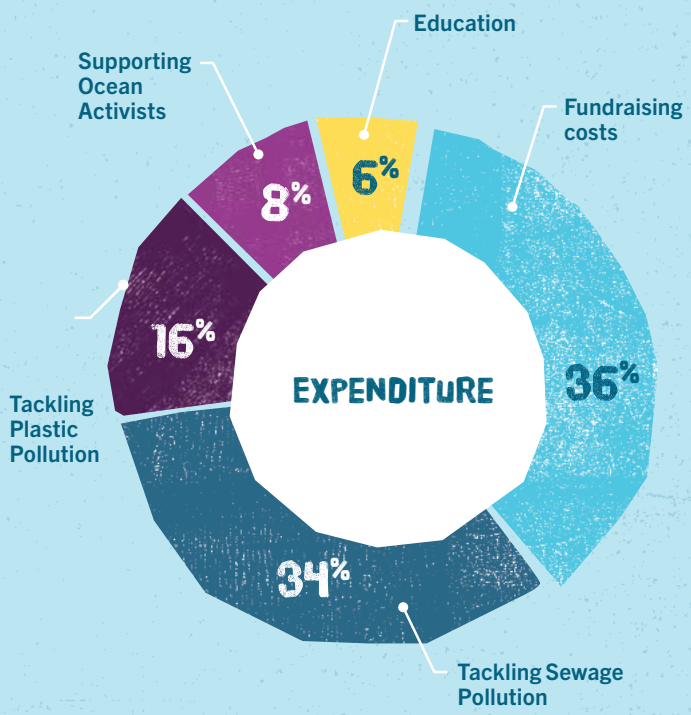
FINANCIAL REVIEW

THE TRUSTEES AND MANAGEMENT AGREED A PLANNED DEFICIT BUDGET FOR 2025, RECOGNISING THE IMPORTANCE OF INVESTING IN PEOPLE, SYSTEMS AND CAMPAIGNING CAPACITY DURING A STRATEGICALLY SIGNIFICANT YEAR FOR THE CHARITY.

This approach reflected our commitment to strengthening the organisation's foundations while advancing high-impact work across our priority areas.







AS SHOWN IN THE STATEMENT OF FINANCIAL ACTIVITIES, TOTAL INCOMING RESOURCES FOR THE YEAR AMOUNTED TO £3,950,447 (2024: £3,363,756).

Income performance was materially stronger than anticipated, with notable overperformance across Trusts & Foundations, digital acquisition activity, and Community & Events fundraising. This was supported by several unbudgeted one-off receipts, which collectively helped income exceed the original budget by £347,995, resulting in the year-end position being £208,931 favourable to plan.

Total expenditure for the year was £4,069,342 (2024: £3,327,429), leading to a deficit of £118,895 (2024: £36,327 surplus).

Expenditure remained below budget across a range of delivery areas, largely due to deferred activity, lower-than-anticipated programme and support costs, and vacancies within planned staffing. These underspends helped to offset targeted investment in high-performing fundraising activity.

As shown in the Statement of Financial Activities, £1,079,707 (2024: £1,096,788) of income was restricted for specific projects, with expenditure on those projects totalling £958,095 (2024: £927,650). Restricted income

also supported capital investment in the new CRM and SSRS app improvements. The value of these assets at 31 December 2025, amounting to £128,934 (2024: £333,591), has been transferred from restricted to unrestricted funds, as the assets are held for general charitable purposes and there is no restriction on their future use.

The 2025 budget planned for a deficit of £327,826, reflecting the strategic use of reserves to support organisational priorities. Through careful monitoring of expenditure, phased delivery of activity and stronger-than-forecast income performance, the final deficit of £118,895 represents a significantly improved outturn.

Despite external economic pressures and the deferral of some delivery into future periods, the charity continued to deliver high-impact campaigning, community engagement and advocacy throughout the year. This work ensures we are well placed to drive forward our mission in 2026, supported by strengthened systems, investment in staff capacity, and a clear strategic direction.

PRINCIPAL FUNDING SOURCES

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

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

RESERVES

At year-end total reserves stood at £2,353,532 (2024: £2,472,427) with £82,791 (2024: £90,113) being restricted as to their use.

The charity's bankers during the year were Lloyds Bank PLC. Subsequent to the year end, the charity commenced a transition to the Co-operative Bank, reflecting a move to banking arrangements more closely aligned with the charity's environmental values; this change did not affect the financial position at 31 December 2025. The level of free reserves available for general use stood at £1,770,410 (2024: £1,869,869). Free reserves are calculated by deducting the net book value of unrestricted fixed assets and any designated funds from total unrestricted funds. The more favourable financial outturn meant the reduction in total reserves was lower than planned, while the free reserves position remains strong enough to support the organisation through a period of transition and continued investment.

There are no material uncertainties regarding the charity's ability to continue as a going concern, and the trustees confirm that the accounts have been prepared on that basis.

DESIGNATED FUNDS

A designated Fixed Asset Reserve has been established in order to clearly reflect those unrestricted reserves which are represented by unrestricted Fixed Assets. These reserves are not available for general charitable expenditure, and setting aside a designated fund ensures transparency in relation to the amount that remains for general use, i.e., the free reserves (see Note 22). The designated Fixed Asset Reserve amount equates to the net book value of unrestricted fixed assets. The fund will be utilised by the depreciation of the underlying assets over time.

RESERVES POLICY

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

We require reserves to:

- Invest in our digital infrastructure to ensure our systems, including our new CRM, are fully embedded and optimised.
- Invest in our campaigning impact and in employee development to strengthen our charitable effectiveness.
- Fund unexpected opportunities so we are able to respond rapidly to key environmental events — particularly during 2026, when the Water Reform White Paper and associated legislation present a once-in-a-generation opportunity to reshape the regulatory framework for the water industry.
- Cover fixed costs for at least six months in the event of a sudden loss of income.
- Meet the working capital requirements of the charity throughout the year.
- Allow continued funding of projects where income is not immediately available, until further funding can be sourced.

To meet these requirements, the trustees aim to hold general free reserves (unrestricted reserves excluding those represented by fixed assets and designated funds) of between £0.5m and £1.5m, with a mid-case requirement of around £1m. Income and expenditure streams are forecast through annual budgets and monitored carefully through quarterly reforecasts and monthly management accounts. The target level of reserves is reviewed annually.

At 31 December 2025, the charity held £1.77m in free reserves, which is slightly above the approved reserves range. The trustees have carefully reviewed this position and consider it appropriate and strategically justified, because:

- The charity is about to implement 'Sea Change', a major organisational development and programme transformation initiative central to delivering the newly approved strategy. This programme will require substantial and time-sensitive investment in staffing, programme design, evaluation and organisational capability.
- Budgeted expenditure for 2026 is £4.1m, with a planned deficit of approximately £0.5m, representing a deliberate and responsible use of reserves to resource transformational work and capitalise on the opportunities identified through the strategy process.
- The charity will continue embedding and optimising the new CRM and related digital infrastructure during 2026, requiring the use of unrestricted reserves to strengthen long-term efficiency and insight.
- Holding reserves modestly above the target range ensures the charity has the financial runway required to manage the planned 2026 deficit responsibly and sustain operational resilience during a year of major strategic implementation.

Reserves are therefore expected to return to within the target range by the end of 2026, following delivery of the planned deficit budget and the investment required to implement Sea Change.

The trustees believe that the £1.77m of free reserves held at 31 December 2025 are appropriate to support the continued activities of the charity, while ensuring resilience against an uncertain economic outlook and enabling the organisation to make the most of a pivotal strategic moment, including the once-in-a-generation legislative programme for water industry reform which will complete during 2026.

GOVERNANCE, SUSTAINABILITY AND RISK MANAGEMENT

ENVIRONMENTAL IMPACT AND SUSTAINABILITY

During 2025, we made strong progress in developing our approach to carbon reporting and embedding environmental sustainability more consistently across the organisation. Working with an external consultant, we gathered and validated our emissions data, providing a clearer and more reliable picture of our carbon footprint. This work forms an important foundation for identifying where the most meaningful reductions can be achieved over time.

Alongside improvements in measurement, we strengthened the integration of sustainability within our operational practices. This included the introduction of a Supplier Code of Conduct and a Responsible Supplier Policy, setting clearer expectations for our supply chain and enabling teams to better monitor areas such as environmental performance and plastic use. We also updated our procurement policy to more explicitly reflect our ESG ambitions, helping to ensure that day-to-day purchasing decisions align with our wider environmental goals.

Together, these developments represent a significant step forward, shifting from initial activity towards a more structured and practical approach to environmental sustainability. This work provides a strong platform from which we can continue to deepen our carbon reduction efforts and build a more sustainable operational model in the years ahead.

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. During the year, the charity held some interest-bearing cash deposits with banks whose ethical values were more closely aligned with those of the charity and, after the year end, completed the transfer of its main bank accounts to the Co-operative Bank.



GOVERNANCE, SUSTAINABILITY AND RISK MANAGEMENT

RISK MANAGEMENT

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

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

Significant areas of risk currently include:

1. Strategic Focus, Reputation and Stakeholder Understanding
The new strategy deliberately focuses SAS's campaigning power on ending sewage pollution and driving water system reform. There is a risk that this sharper focus is not clearly understood by stakeholders or affects public trust in how the charity is delivering its wider purpose. The charity manages this through clear communications, consistent internal and external messaging, trustee and leadership oversight, and continued explanation of how the strategy delivers public benefit for UK water users and the wider marine environment.

2. Supporter Engagement and Income Resilience
Changes in strategic focus, wider economic pressures and the cost of living environment may affect supporter engagement, membership retention or voluntary income. The charity manages this risk through regular income monitoring, diversified fundraising plans, supporter insight, clear stewardship, targeted campaigns and transparent communication about the impact of supporters' contributions.

3. Workforce Capacity and Capability Risk
Implementing organisational change relies on securing the right skills across programme management, IT and data, impact measurement and organisational development. There is a risk that recruitment challenges or skills gaps could slow delivery. The charity is mitigating this through improved workforce planning, enhanced recruitment processes, updated role profiles, investment in learning and development, and strengthened internal communications to support staff during change.

4. Change Delivery and Organisational Development Risk
The charity is delivering multiple areas of change concurrently, including the implementation of a new CRM and wider digital transformation programme, alongside developments in data and IT strategy, organisational structure, culture and impact measurement. There is a risk that failure to implement the CRM effectively, or that poor sequencing, resourcing constraints or insufficient oversight across these initiatives, could adversely affect operational effectiveness. Mitigation includes strengthened programme governance, clearer project management frameworks, defined decision-making routes and phased delivery plans designed to manage interdependencies, reduce pressure on teams and support sustainable delivery of change.

GOVERNANCE, SUSTAINABILITY AND RISK MANAGEMENT

5. Political, Legislative and Policy Environment
Water industry reform in 2026 presents a major opportunity to secure stronger laws, regulation and enforcement. There is a risk that political change, shifting priorities or weaker policy outcomes reduce the impact of this opportunity. The charity manages this through ongoing engagement with policymakers, evidence-led advocacy, coalition working, horizon scanning and maintaining sufficient flexibility to respond as the legislative programme develops.

6. Economic and Financial Resilience
Economic uncertainty, inflation and pressure on household finances may affect income generation and increase operating costs. The charity manages this risk through regular financial monitoring, sensitivity and scenario planning, diversified income streams, proactive cost management, reserves planning and Board oversight of budgets and reforecasts.

7. Data, Digital and Compliance Resilience
The charity relies on data, digital platforms and public-facing systems to deliver its campaigning, fundraising and supporter engagement. There is a risk that weaknesses in data quality, system resilience, cyber security or regulatory compliance could affect operational effectiveness, public trust or delivery of charitable activity. The charity manages this through investment in digital infrastructure, data governance, cyber security controls, staff training, policy review, supplier due diligence and oversight through established governance routes.

KEY MANAGEMENT PERSONNEL

The charity trustees delegate day-to-day management of the charity to Giles Bristow, the CEO. A Scheme of Delegation defines the areas where responsibility remains with the Board and those areas where authority is delegated to the Chief Executive and other members of the



GOVERNANCE, SUSTAINABILITY AND RISK MANAGEMENT

Leadership team. A supplementary document outlines the Financial Thresholds for delegated limits of authority for Directors and budget holders in undertaking operational duties such as placing orders and signing contracts.

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

RELATED PARTIES

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

NATURE OF GOVERNING DOCUMENT

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

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The management of the Charity is vested in the Trustees who, elected by the membership, act in a voluntary capacity.

The number of Trustees must always be the same as the number of Members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

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

There were 7 Trustees in post at 31 December 2025 (2024: 10 Trustees).

INDUCTION AND TRAINING OF TRUSTEES

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

DISCLOSURE OF INFORMATION TO AUDITOR

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

The annual report was approved by the Trustees of the charity on 25/09/2026 and signed on its behalf by:



Gabriel Davies
(Chair) Trustee

REFERENCE & ADMINISTRATIVE DETAILS

CHIEF EXECUTIVE OFFICER:
G Bristow

TRUSTEES:
D Crockett **‡
G Davies (Chair from 25.09.2025) **‡¥
L Davies ‡
C H Hides (resigned 15.12.2025) ‡
L Kazan-Pinfield **¥
J Khoo (Chair until 25.09.2025) (resigned 31.10.2025) **‡¥
H Koldewey **‡¥
T Lewis **¥
J Richardson (Treasurer) **
L Siegle (resigned 25.09.2025) ‡

THE CHARITY IS INCORPORATED IN ENGLAND & WALES:
Company Registration Number 02920815
Charity Registration Number 1145877

REGISTERED OFFICE:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

BANKERS:
Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

Co-operative Bank
Balloon Street
Manchester
M4 4BE

AUDITOR:
PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

SOLICITORS:
Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

** Member of Finance and Operations Committee
‡ Member of Fundraising, Campaigns and Communications Committee
¥ Member of People & Strategy Committee, previously named HR & EDI Committee

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURFERS AGAINST SEWAGE

OPINION

We have audited the financial statements of Surfers Against Sewage (the 'charity') for the year ended 31 December 2025, 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 55), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance. Where required, legal costs were vouched to supporting documentation and correspondence.
- We reviewed the board minutes to identify any potential compliance issues none of which were identified. The minutes were also checked to ensure the responsibilities of the Trustees were being appropriately carried out.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We obtained copies of the Charity's GDPR policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We obtained copies of the Charity's expense and procurement policies to ensure they promote expenditure in line with the Charity's objects and the Code of Fundraising Practice.
- We reviewed a sample of expenditure to ensure it was allocated against the

appropriate grant funds and in keeping with the Charity's policies.

- We discussed the controls in place over the procurement, collection and recording of fundraising income to ensure they are in keeping with the Code of Fundraising Practice.
- Expenditure on activities required in order to comply with relevant legislation were vouched to expenditure items in the accounting records.
- We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

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

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

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

USE OF OUR REPORT

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

PKF Francis Clark

Darren Perry BA(Hons) ACA DChA
(Senior Statutory Auditor)

PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 28 September 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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



STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

	Note	Unrestricted funds	Restricted funds	Total 2025
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	2,226,962	136,663	2,363,625
Charitable activities	4	408,150	943,044	1,351,194
Other trading activities	5	167,680	-	167,680
Investment income		63,672	-	63,672
Other income		4,276	-	4,276
TOTAL INCOME		2,870,740	1,079,707	3,950,447
EXPENDITURE ON:				
Raising funds	6	(1,453,790)	-	(1,453,790)
Charitable activities	7	(1,657,457)	(958,095)	(2,615,552)
TOTAL EXPENDITURE		(3,111,247)	(958,095)	(4,069,342)
Net (expenditure)/income		(240,507)	121,612	(118,895)
Transfers between funds	21	128,934	(128,934)	-
NET MOVEMENT IN FUNDS		(111,573)	(7,322)	(118,895)
RECONCILIATION OF FUNDS				
Total funds brought forward		2,382,314	90,113	2,472,427
TOTAL FUNDS CARRIED FORWARD	21	2,270,741	82,791	2,353,532

All of the charity's activities derive from continuing operations during the above two periods.

The fund breakdowns for 2025 and 2024 are shown in note 21, including the breakdown of the Unrestricted Funds, being the split between General and Designated Funds.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Note	Unrestricted funds	Restricted funds	Total 2024
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	1,899,845	107,777	2,007,622
Charitable activities	4	269,812	989,011	1,258,823
Other trading activities	5	41,979	-	41,979
Investment income		54,899	-	54,899
Other income		433	-	433
TOTAL INCOME		2,266,968	1,096,788	3,363,756
EXPENDITURE ON:				
Raising funds	6	(1,101,253)	-	(1,101,253)
Charitable activities	7	(1,298,526)	(927,650)	(2,226,176)
TOTAL EXPENDITURE		(2,399,779)	(927,650)	(3,327,429)
Net (expenditure)/income		(132,811)	169,138	36,327
Transfers between funds	21	333,591	(333,591)	-
NET MOVEMENT IN FUNDS		200,780	(164,453)	36,327
RECONCILIATION OF FUNDS				
Total funds brought forward		2,181,534	254,566	2,436,100
TOTAL FUNDS CARRIED FORWARD	21	2,382,314	90,113	2,472,427

All of the charity's activities derive from continuing operations during the above two periods.

The fund breakdowns for 2025 and 2024 are shown in note 21, including the breakdown of the Unrestricted Funds, being the split between General and Designated Funds.

BALANCE SHEET
AS AT 31 DECEMBER 2025

Surfers Against Sewage (Registration number: 02920815)

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	12	429,882	406,046
Tangible assets	13	78,237	121,512
		508,119	527,558
CURRENT ASSETS			
Debtors	14	449,557	167,545
Cash at bank and in hand	15	1,577,465	2,036,625
		2,027,022	2,204,170
Creditors: Amounts falling due within one year	16	(181,609)	(259,301)
NET CURRENT ASSETS		1,845,413	1,944,869
NET ASSETS		2,353,532	2,472,427
FUNDS OF THE CHARITY:			
Restricted income funds			
Restricted funds		82,791	90,113
Unrestricted income funds			
General funds		1,770,410	1,869,869
Designated funds		500,331	512,445
TOTAL FUNDS	21	2,353,532	2,472,427

The financial statements on pages 61 to 85 were approved by the trustees, and authorised for issue on .....25/09/2026..... and signed on their behalf by:

.....

Gabriel Davies (Chair)
Trustee

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash (expenditure)/income		(118,895)	36,327
ADJUSTMENTS TO CASH FLOWS FROM NON-CASH ITEMS			
Amortisation	12	173,716	104,868
Depreciation	13	43,275	42,842
Loss on disposal of fixed assets		-	751
Investment income		(63,672)	(54,899)
		34,424	129,889
WORKING CAPITAL ADJUSTMENTS			
(Increase)/decrease in debtors	14	(282,012)	(66,299)
(Decrease)/increase in creditors	16	34,772	47,541
(Decrease) in deferred income	18	(112,464)	(5,000)
NET CASH FLOWS FROM OPERATING ACTIVITIES		(325,280)	106,131
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receivable and similar income		63,672	54,899
Purchase of intangible fixed assets	12	(197,552)	(298,425)
Purchase of tangible fixed assets	13	-	(66,814)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(133,880)	(310,340)
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	23	(459,160)	(204,209)
Cash and cash equivalents at 1 January		2,036,625	2,240,834
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	15	1,577,465	2,036,625

All of the cash flows are derived from continuing operations during the above two periods. There were no financing activities in either of the two periods.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. CHARITY STATUS

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

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

2. ACCOUNTING POLICIES

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

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

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

Adoption of the revised Charities SORP (FRS 102)
The Financial Reporting Council has published changes to FRS102 which will take effect in next year's financial statements. The main changes are to revenue and leases. There is no requirement to restate figures from previous years, so we do not expect any changes to the figures we report here for the year to 31 December 2025. We expect that in future years, our main leases will be brought onto the balance sheet as right of use assets and lease liabilities. Payments on these leases after 1 January 2026 will be classified as depreciation or interest payable.

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

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

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

when receivable; at the year end, an accrual is made for Gift Aid expected to be recoverable on eligible donations, based on the trustees' estimate of eligible donations at the year end.

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

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

Expenditure
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any input VAT not recovered. All costs are allocated between the expenditure categories of the Statement of Financial 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 costs incurred in acquiring and retaining donors and members, including production and distribution of the members' magazine 'Pipeline'. A proportion of central support costs is allocated on the basis set out in note 8.

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

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

The CRM system is amortised on a straight-line basis over five years (20%), reflecting the expected useful economic life of the system, its bespoke configuration, phased implementation and anticipated period of operational use. Other technology assets, including the website, database and app, are amortised over three years (33%), reflecting their more rapid development cycles and higher frequency of refresh.

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

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

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

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

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

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

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

Designated funds are unrestricted funds that the Trustees set aside to be used for a particular future project or commitment or have invested in unrestricted fixed assets, which means the funds are then unavailable to spend on other charitable activities. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and

uses of the restricted funds are set out in the notes to the accounts.

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

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

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

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

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

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

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

Grant income includes grants for single projects accounted for as performance-related grants using the percentage of completion method. Percentage of completion has been estimated based on the ratio of costs to date at the balance sheet date compared to total expected project costs (including future project costs). The use of the percentage of completion method is considered a critical judgement and the value for future project costs included in total project costs used in the calculation is considered a key estimation.

Estimates are also made in assessing the useful economic life of categories of assets to spread their cost over the accounting periods to which their use relates.

Gift Aid income owed to the Charity at the year end is calculated using an estimate for the percentage of donations from individuals that are likely to be eligible for a Gift Aid claim. The percentage used is based on the amount of claims for Gift Aid in previous years as a percentage of the total donations from all individuals.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
DONATIONS AND LEGACIES:				
Donations from Charitable trusts & foundations	167,627	129,163	296,790	291,357
Donations from corporate	357,519	-	357,519	237,906
Donations from individuals	404,995	7,500	412,495	461,991
Donations from community	482,697	-	482,697	263,186
Membership subscriptions	706,060	-	706,060	693,190
Legacies	-	-	-	26,000
Gifts in kind	108,064	-	108,064	33,992
	2,226,962	136,663	2,363,625	2,007,622

Gifts in kind include pro bono consultancy services measured at estimated market rates, mainly provided through the 'Catchafire' platform via a long term partnership with Patagonia.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Grants from Charitable trusts & foundations	272,941	943,044	1,215,985	1,179,011
Contracts for Charitable services	90,158	-	90,158	26,916
Corporate partnerships	45,051	-	45,051	52,896
	408,150	943,044	1,351,194	1,258,823

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds	Total 2025	Total 2024
	£	£	£
TRADING INCOME:			
Fundraising Event (SAS Ball)	81,999	81,999	-
Merchandise sales	13,880	13,880	13,806
Corporate sponsorship	71,801	71,801	28,173
	167,680	167,680	41,979

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

6. EXPENDITURE ON FUNDRAISING

	Direct staff costs £	Other direct costs £	Support costs £	Total 2025 £	Total 2024 £
Community Events	79,001	264,075	66,633	409,709	242,510
Costs of raising other donations, grants and legacies	364,503	348,316	234,488	947,307	781,484
Communications & marketing	36,430	36,173	24,171	96,774	77,259
	479,934	648,564	325,292	1,453,790	1,101,253

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct staff costs £	Other direct costs £	Support costs £	Total 2025 £	Total 2024 £
TACKLING SEWAGE POLLUTION					
Bathing Waters Support	82,252	78,564	51,064	211,880	199,968
Safer Seas & Rivers Service	69,886	147,719	55,264	272,869	214,949
Communications	116,577	115,756	77,724	310,057	247,917
Campaigns, Policy, Advocacy and Research	238,253	211,541	142,925	592,719	431,877
	506,968	553,580	326,977	1,387,525	1,094,710
TACKLING PLASTIC POLLUTION					
Beach Cleans	107,440	56,803	69,522	233,765	175,413
Plastic Free Communities	97,852	36,318	65,557	199,727	219,347
Communications	29,144	28,939	19,431	77,514	61,979
Campaigns, Policy, Advocacy and Research	59,563	52,885	35,731	148,179	107,969
	293,999	174,945	190,241	659,185	564,708
OCEAN ACTIVISTS					
Regional reps and volunteers	111,447	55,344	68,363	235,154	182,081
Building belonging	41,246	14,080	23,142	78,468	99,826
	152,693	69,424	91,505	313,622	281,907
EDUCATION	105,473	65,925	83,822	255,220	284,851
	1,059,133	863,874	692,545	2,615,552	2,226,176

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

8. ANALYSIS OF SUPPORT COSTS

	Development	Management & Administration	Governance	HR and People costs	Office and IT	Finance	Total 2025
	£	£	£	£	£	£	£
Raising Funds	3,153	32,809	25,784	39,412	149,903	74,232	325,292
CHARITABLE ACTIVITIES:							
Tackling Sewage Pollution	1,739	34,296	24,231	41,001	155,948	69,762	326,977
Tackling Plastic Pollution	769	21,821	10,714	26,250	99,841	30,847	190,241
Ocean Activists	364	9,973	5,075	12,799	48,683	14,610	91,505
Education	281	8,149	3,916	12,533	47,669	11,274	83,822
	6,306	107,049	69,720	131,994	502,043	200,725	1,017,837

	Development	Management & Administration	Governance	HR and People costs	Office and IT	Finance	Total 2024
	£	£	£	£	£	£	£
Raising Funds	6,115	52,300	22,513	44,464	113,906	55,666	294,964
CHARITABLE ACTIVITIES:							
Tackling Sewage Pollution	3,106	42,019	23,507	35,391	90,664	58,125	252,812
Tackling Plastic Pollution	1,480	30,189	11,202	26,100	66,862	27,697	163,530
Ocean Activists	765	12,483	5,790	11,566	29,629	14,316	74,549
Education	763	14,803	5,777	11,887	30,452	14,283	77,965
	12,229	151,794	68,789	129,408	331,513	170,087	863,820

Support costs are allocated to activities on the following bases:

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

9. NET INCOMING/OUTGOING RESOURCES

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

	2025 £	2024 £
Audit fees 2025	15,000	-
Audit fees 2024 over provision	(138)	11,850
Audit fees 2023	-	662
Payments to auditors for other non-audit services	1,860	3,414
Payments to other advisors for VAT advice	6,000	-
Depreciation of fixed assets	43,275	42,842
Amortisation	173,716	104,868
Operating lease expenses in year	19,647	17,933

10. TRUSTEES' REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (See note 24). Trustee expenses were borne by the Charity for 1 Trustee (2024: 1) in the year and totalled £429 (2024: £924). The reimbursed expenses were for travel and subsistence for Trustee meetings and events.

11. STAFF COSTS

The aggregate payroll costs were as follows:

	2025 £	2024 £
STAFF COSTS DURING THE YEAR WERE:		
Wages and salaries	1,773,789	1,594,625
Social security costs	205,318	146,748
Pension costs (defined contribution scheme)	66,927	58,067
Severance payments	-	11,473
Increase/(reduction) in Holiday Pay accrued	5,531	(4,303)
Freelance staff	24,563	53,104
	2,076,128	1,859,714

Severance payments have been accounted for when the liability has been determined, i.e. when settlement has been reached. The full amount payable of £nil (2024: £11,473) has been recognised and paid during the year and there is no liability outstanding at the balance sheet date.

11. STAFF COSTS CONTINUED...

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

	2025		2024	
	FTE	No	FTE	No
Average staff numbers	50.5	54.8	45.7	48.5

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

	2025	2024
	No	No
£60,001 - £70,000	2	1
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1

The total cost of employment of the key management personnel of the charity was £412,010 (2024: £368,267). Key management personnel comprised five individuals (2024: five), being the Chief Executive Officer and four Directors within the Leadership Team. This figure also includes the cost of interim maternity cover for one Director.

12. INTANGIBLE FIXED ASSETS

	Website and app	CRM	Total
	£	£	£
COST			
At 1 January 2025	464,266	258,644	722,910
Additions	68,618	128,934	197,552
Disposals at cost	-	(14,220)	(14,220)
AT 31 DECEMBER 2025	532,884	373,358	906,242
AMORTISATION			
At 1 January 2025	(298,572)	(18,292)	(316,864)
Charge for the year	(109,914)	(63,802)	(173,716)
Depreciation on disposals	-	14,220	14,220
AT 31 DECEMBER 2025	(408,486)	(67,874)	(476,360)
NET BOOK VALUE			
AT 31 DECEMBER 2025	124,398	305,484	429,882
AT 31 DECEMBER 2024	165,694	240,352	406,046

13. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
COST				
At 1 January 2025	86,992	175,973	43,209	306,174
Additions	-	-	-	-
AT 31 DECEMBER 2025	86,992	175,973	43,209	306,174
DEPRECIATION				
At 1 January 2025	(37,301)	(119,264)	(28,097)	(184,662)
Charge for the year	(5,540)	(30,411)	(7,324)	(43,275)
AT 31 DECEMBER 2025	(42,841)	(149,675)	(35,421)	(227,937)
NET BOOK VALUE				
AT 31 DECEMBER 2025	44,151	26,298	7,788	78,237
AT 31 DECEMBER 2024	49,691	56,709	15,112	121,512

14. DEBTORS

	2025 £	2024 £
Trade debtors	46,712	9,963
Prepayments	88,951	58,006
Accrued income	307,694	93,376
Other debtors	6,200	6,200
	449,557	167,545

Of the accrued income balance of £307,694, £234,444 relates to unclaimed Gift Aid income for 2022, 2024 and 2025. The delay in claiming this income arose from data migration issues within the CRM system. The remaining balance of £73,250 relates to grant and contract income that was subsequently received in 2026. Management consider the accrued income balance to be materially accurate. While a small proportion may ultimately prove irrecoverable, any such amount is expected to be immaterial to the financial statements. The Other debtors balance of £6,200 relates to a rent deposit and a franking machine deposit and is still recoverable.

15. CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank	218,178	36,694
Short-term deposits	1,351,565	1,990,872
Other cash and cash equivalents	7,722	9,059
	1,577,465	2,036,625

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	81,532	81,360
VAT Liability	33,532	10,107
Other creditors	15,386	9,734
Accruals	34,873	29,350
Deferred income (see Note 18)	16,286	128,750
	181,609	259,301

17. CONTINGENT LIABILITY

There were no provisions in the accounts as at 31 December 2025 or 2024. There is a contingent liability relating to a £200k donation received during the year. The charity receives donations of dormant client funds from professional firms where the original owners cannot be traced. The charity has provided indemnities to the donor firms to repay such funds should a valid claim be made in the future. The trustees consider the probability of such claims to be low, and therefore no provision has been recognised in these financial statements. As at the balance sheet date, the total amount subject to such indemnities was £200,000 (2024: £nil). No provision has been made or adjustment for this in the calculation of free reserves.

18. DEFERRED INCOME

Deferred income comprises grant monies received where the grant agreement conditions specify a time period post 31 December 2025 over which the expenditure of the grant is to take place.

	2025 £	2024 £
Deferred income at 1 January 2025	128,750	133,750
Resources deferred in the period	1,286	128,750
Amounts released from previous periods	(113,750)	(133,750)
DEFERRED INCOME AT YEAR END	16,286	128,750

	2025 £	2024 £
Deferred Income (by Grant):		
Esmee Fairbairn Grant	-	43,750
The Schroder Foundation	15,000	15,000
Ocean Network memberships	1,286	-
Moondance Foundation	-	70,000
TOTAL AMOUNTS DUE WITHIN 1 YEAR	16,286	128,750
TOTAL AMOUNTS DUE WITHIN 2-5 YEARS	-	-
TOTAL DEFERRED INCOME	16,286	128,750

19. OTHER FINANCIAL COMMITMENTS

Capital commitments

At 31 December 2025, an order had been placed for capital improvement of the SSRS App for work to be completed in 2026. The committed amount of the approved Statement of Work was £17,500 (net of VAT) and £11,667 of this remained to be completed as at 31 December 2025. A commitment had also been made for data migration work to be carried out in the new CRM by the supplier in 2026.
At 31 December 2025 the commitment totalled £16,200 (net of VAT).

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

Operating leases

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

	Land and buildings	Other leases	2025	Land and buildings	Other leases	2024
TOTAL OF FUTURE MINIMUM LEASE PAYMENTS DUE:						
Within one year	18,490	771	19,261	16,210	1,597	17,807
Within 2 to 5 years	35,122	-	35,122	2,702	754	3,456
	53,612	771	54,383	18,912	2,351	21,263

20. CONTINGENT ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

21. FUNDS

	Balance at 1 January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 December 2025 £
UNRESTRICTED					
Designated Fixed Asset Reserve	512,445	-	-	(12,114)	500,331
General 'Free' Reserves	1,869,869	2,870,740	(3,111,247)	141,048	1,770,410
TOTAL UNRESTRICTED	2,382,314	2,870,740	(3,111,247)	128,934	2,270,741
RESTRICTED					
A. Plastic Free Schools	-	83,000	(83,000)	-	-
C. Protecting Wild Waters	-	40,343	(40,341)	-	2
D. Ocean School	-	2,500	(2,500)	-	-
E. Million Mile Clean	-	106,820	(106,820)	-	-
F. Chapters Network	-	10,000	(10,000)	-	-
G. Reps in Scotland	-	4,000	(4,000)	-	-
I. Water Quality, and Equity, Diversity & Inclusion	-	239,648	(239,648)	-	-
J. Safer Seas & Rivers Service (SSRS) App	-	3,000	(3,000)	-	-
K. Water Quality and SSRS	-	73,750	(73,750)	-	-
L. Postcode Green Trust - Flexible Fund	90,113	300,000	(178,390)	(128,934)	82,789
M. End Sewage Pollution Campaigning and Citizen Science	-	209,646	(209,646)	-	-
N. Thames Swim	-	7,000	(7,000)	-	-
TOTAL RESTRICTED	90,113	1,079,707	(958,095)	(128,934)	82,791
TOTAL FUNDS	2,472,427	3,950,447	(4,069,342)	-	2,353,532

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

21. FUNDS (CONTINUED)

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 December 2024 £
UNRESTRICTED					
Designated Fixed Asset Reserve	-	-	-	512,445	512,445
General 'Free' Reserves	2,181,534	2,266,968	(2,399,779)	(178,854)	1,869,869
TOTAL UNRESTRICTED	2,181,534	2,266,968	(2,399,779)	333,591	2,382,314
RESTRICTED					
A. Plastic Free Schools	528	95,000	(95,528)	-	-
B. Plastic Free Communities	-	5,000	(5,000)	-	-
C. Protecting Wild Waters	-	60,277	(60,277)	-	-
D. Ocean School	-	3,500	(3,500)	-	-
E. Million Mile Clean	703	141,941	(142,644)	-	-
F. Chapters Network	-	12,000	(12,000)	-	-
G. Reps in Scotland	-	4,000	(4,000)	-	-
H. Education	-	5,000	(5,000)	-	-
I. Water Quality, and Equity, Diversity & Inclusion	-	250,070	(250,070)	-	-
J. Safer Seas & Rivers Service (SSRS) App	-	10,000	(10,000)	-	-
K. Water Quality and SSRS	2,367	135,000	(137,367)	-	-
L. Postcode Green Trust - Flexible Fund	250,968	375,000	(202,264)	(333,591)	90,113
TOTAL RESTRICTED	254,566	1,096,788	(927,650)	(333,591)	90,113
TOTAL FUNDS	2,436,100	3,363,756	(3,327,429)	-	2,472,427

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

21. FUNDS (CONTINUED)

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

A. Plastic Free Schools
This project guides teachers and pupils through an accreditation process to certify their school single-use plastic free. By giving pupils the tools and confidence to challenge, question and act, we're creating tomorrow's force of ocean activists. The programme now reports 3,613 engaged schools (2024: 3,938), reaching over 1.5 million pupils. In 2025 vital funding of £70k (2024: £70k) was provided for this programme by The Moondance Foundation, and the Limborne Trust provided £10k (2024: £5k). The Michael Marks Charitable Trust also provided £3k in 2025 and the Hiscox Foundation provided £20k in 2024.

B. Plastic Free Communities
This project guides neighbourhoods through an accreditation process to certify their community single-use plastic free. The programme has 642 active communities (2024: 674), including communities that have achieved accreditation and those working towards it. Funding of £5k was provided in 2024 by the Simon Gibson Charitable Trust.

C. Protecting Wild Waters
This programme supports communities to have their inland bathing waters designated. Officially designated Bathing Waters are the only waterways where water quality is regularly monitored for its effect on human health, and legal obligations are placed on industry to stop sewage and agricultural pollution. In 2025, we supported 14 communities with applications (11 in England, 2 in Wales and 1 in Scotland) and engaged with 100 communities nationwide. We are very grateful to have received £40.3k of funding towards this work during 2025 (2024: £60.3k) from The Lister Foundation which donated £25k (2024: £50k), Patagonia which donated £7.8k (2024: £7.8k), Wilson Phillips which donated £7.5k (2024: £nil) and Medlock Charitable Trust which donated £2.5k in 2024.

D. Ocean School
The Ocean School programme increases the accessibility of ocean education. Digital Ocean School is an interactive online platform where young people can explore and learn digitally. We have a host of freely available education resources, covering plastic pollution, water quality and climate change. Funding for this programme was generously donated by Stuart Heath Charitable Trust in 2025 and 2024 and the Norman Family Trust in 2024.

E. Million Mile Clean
The Million Mile Clean is our community clean programme. In 2025, 158,706 volunteers cleaned beaches, rivers, mountains, parks and urban spaces. We are one of the only charities in the UK that sends our clean packs for free, it's important to us that these activities are accessible to everyone. Funding for our beach clean programme in 2025 was provided by The Iceland Foundation which gave £25k (2024: £50k), CAH Private Philanthropy which gave £50k (2024: £50k), Paramount Operation Sea Change which gave £18.8k (2024: £38.9k), Richer Sounds Foundation which gave £10k and The Ratcliff Foundation which gave £3k (2024: £3k).

21. FUNDS (CONTINUED)

F. SAS Chapters Network (previously Reps Programme)
Is a passionate, engaged and empowered community of Regional Representative super volunteers across the UK. A team of 178 individuals (2024: 200) who work together to empower their regions to take collective and impactful action for the ocean. We provide them with the training and campaigning tools they need to be our voice on the ground. They act as SAS ambassadors in their community, helping us to have a nationwide presence. John Horseman Trust provided £10k (2024: £10k) of funding for our Chapters Network and Charlotte Bonham Carter Charitable Trust provided £2k in 2024.

G. Reps in Scotland
During 2025 The Hugh Fraser Foundation generously provided £4k (2024: £4k) of funding for our SAS Chapters Network activity in Scotland.

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

I. Water Quality, and Equity, Diversity & Inclusion
The National Philanthropic Trust provided funding in 2025 of £239.6k (2024: £250k) through Oceankind LLC.

This was for our campaigning on water quality and sewage pollution, and has also enabled us to develop a diversity and inclusion plan to action across water quality and wider campaigns and projects and to recruit a Diversity and Inclusion Manager to implement this.

J. Safer Seas & River Service (SSRS)
Our award-winning Safer Seas & River service App is the only free and impartial national service keeping water users safe from illness by informing them about sewage pollution alerts in over 450 UK locations. It is recommended by Public Health England and has over 380,000 users. Users can submit sickness reports enabling us to build an independent data set, and take direct action by emailing their MP or water company CEO when pollution impacts their local beach or inland bathing water. During 2025 the Craignish Charitable Trust provided £3k of funding and in 2024 Necessity/SHED provided £10k of funding for the SSRS App.

K. Water Quality and SSRS
During 2025 we received funding of £43.7k (2024: £107k) from The Esmée Fairbairn Foundation and £30k (2024: £30k) from The Schroder Foundation for our work combining Water Quality (I) and the SSRS App (J).

L. Postcode Green Trust - Flexible Fund
Postcode Lottery are long standing funders and supporters of SAS and have committed to ongoing flexible funding of £300k per year, which is instrumental in supporting the innovation of our organisational strategy.

It enables us to fund essential infrastructure projects along with key campaigns and projects. During 2025 and 2024 the funding was used to fund organisational development including our new CRM, which will support

21. FUNDS (CONTINUED)

enhanced data collection and analysis, and to fund much of our policy and campaigning work, including in 2024 in relation to the election including the tour to take our End Sewage Pollution Manifesto across the country. This grant funding can be spent flexibly and we value enormously the ability to be innovative and agile in our campaigning and projects, with confidence that the Postcode Green Trust will support our use of funds. During the year, People's Postcode Lottery rebranded as Postcode Lottery. The legal name of the grant-making charity, Postcode Green Trust, remains unchanged.

M. End Sewage Pollution Campaigning and Citizen Science

Our campaigning activities aim to drive transformational reform in the UK water industry by leveraging significant legislative opportunities and public engagement to tackle the systemic issues which are currently failing to serve both people and planet. We work with a broad coalition of experts, activists, and communities to advocate for stronger accountability, financial transparency, and equitable governance in the water sector.

Key activities include advocating for reform through the upcoming Water Industry Review; enabling communities to engage directly via citizen science programmes and accessible policy tools; and ensuring that public voices are amplified in political discussions.

By combining grassroots mobilisation, input from experts and sustained advocacy, this project maintains momentum for long-term changes that prioritize environmental protection and public welfare.

We are hugely grateful to the Flotilla Foundation for providing funding over two years for these activities. In 2025 we received £210k from Flotilla.

N. Thames Swim

In September 2025, we teamed up with Olympic and world-class swimmers for a first-ever, non-stop 200-mile swim down the Thames to Teddington Lock, with the team then travelling to Westminster by boat — a bold, uncompromising confrontation with the sewage crisis. Artist Project Earth provided £7k of funding for this event.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted General Funds	Designated Funds	Restricted funds	Total funds at 31 December 2025
	£	£	£	£
Intangible fixed assets	-	429,882	-	429,882
Tangible fixed assets	-	70,449	7,788	78,237
Current assets	1,921,256	-	105,766	2,027,022
Current liabilities	(150,846)	-	(30,763)	(181,609)
TOTAL NET ASSETS	1,770,410	500,331	82,791	2,353,532

	Unrestricted General Funds	Designated Funds	Restricted funds	Total funds at 31 December 2024
	£	£	£	£
Intangible fixed assets	-	406,046	-	406,046
Tangible fixed assets	-	106,399	15,113	121,512
Current assets	1,962,836	-	241,334	2,204,170
Current liabilities	(92,967)	-	(166,334)	(259,301)
TOTAL NET ASSETS	1,869,869	512,445	90,113	2,472,427

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank	36,694	181,484	218,178
Short-term deposits	1,990,872	(639,307)	1,351,565
Other cash and cash equivalents	9,059	(1,337)	7,722
	2,036,625	(459,160)	1,577,465

24. RELATED PARTY TRANSACTIONS

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

Payments totalling £925 (2024: £2,000) were made to Lesley Kazan-Pinfield, a trustee, during the year for bed and breakfast accommodation for employees visiting the head office in St Agnes. Preferential rates were provided and the accommodation is conveniently situated for those employees who live in other areas of the country and who need to visit the head office for team days.

A total of £272 was received in donations from 6 trustees (2024: £179 from 4 trustees).

No payments were made to the Blue Marine Foundation for services in the year (2024: £3,500). Dan Crockett, a trustee, is an Executive Director of the Blue Marine Foundation with no controlling interest in either party. The expenditure is not a related party transaction, but has been disclosed for transparency.

Similarly, Heather Koldewey, a trustee of Surfers Against Sewage, is an Honorary Professor at University of Exeter, Penryn Campus. Surfers Against Sewage received contract income of £10,833 during the year (2024: £26,917) from Exeter University for our Safer Seas & Rivers Service. This transaction does not fall within the definition of a related party transaction but is disclosed for transparency.


SICK OF SEWAGE
SURFERS AGAINST SEWAGE
SURFERS AGAINST SEWAGE
#ENDSEWAGEPOLLUTION
Golden Star
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