



SEA THE CHANGE SCIO
(Registered Scottish Charity SC050664)

Trustee Report and Financial Statements

1st April 2025 - 31st March 2026

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

Signed  _____

Date 29/05/2026 _____

Juliana Amaral, Trustee (Chair)

Charity Information

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

Reference and Administrative Details

Name: Sea the Change SCIO

Scottish Charity Number: SCO50664

Principal Address

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

Contact details:

info@seathechange.org.uk

www.seathechange.org.uk

Bank

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

Structure, Governance and Management

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

Trustees

Graeme Brown

Jim Hettrick

Juliana Amaral

Alice Fisher

Neil McMurdo

Rachel Hardie

Michael Wilson

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

Recruitment and Appointment of new Trustees

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

Charitable Objectives

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

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



Statement of Public Benefit

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

Our Vision

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

Our Mission

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

Our Values

Fun. Ethical. Community-Minded (FEC)

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

Update on Activity in 2025/26

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

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

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

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

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

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

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

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

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

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

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



Financial Review

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

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

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

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

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

Reserves Policy

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

Our Funders

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

Future Plans

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

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



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

Section A Statement of receipts and payments

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

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Section B Statement of balances

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

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

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

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

Section C Notes to the Accounts

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

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

C2 Grants

Type of activity or project supported	£
Total	-

C3a Trustee remuneration

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

Authority under which paid	£

C4a Trustee expenses

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

Authority under which paid	£

Nature of relationship

Balance

C5 Transactions with trustees and connected persons

Nature of relationship	Balance

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

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

2 Grants

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

reference

reference

reference

3 Gross receipts from other charitable activities

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

reference error

reference error

reference error

4 Payments relating directly to charitable activities

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

reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

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

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Additional analysis (3)

6 Breakdown of restricted funds

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

Independent Examiner's Report

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Signed:

A handwritten signature in blue ink that reads "Abigail Hallas". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Abigail Hallas

Independent Examiner

Borders Community Action

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

Date: 22/05/2026