



ANNUAL REPORT AND FINANCIAL STATEMENTS

**YOUNG SEA CHANGERS SCOTLAND [SCIO]
YEAR ENDING 30 NOVEMBER 2024**

SC052142

I. TRUSTEES' REPORT

Building on last year – our first as a new charity – this second year has enabled us to become established, recognised and effective in developing our mission in a range of ways, which we will share in this report.

We are proud to have a very active and supportive young Board. We have met quarterly in Edinburgh and by hybrid using zoom.

I.I. REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name	Young Sea Changers Scotland [SCIO]
Charity Number	SC052142
Also known as	Young Sea Changers Scotland; YSCS; @youth4seas
Address	

Independent Examiner [REDACTED] Tangram Accounting

23 Clark Avenue, Linlithgow, EH49 7AP

I.2. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Young Sea Changers Scotland ("YSCS") is a Scottish Charitable Incorporated Organisation, governed by a constitution.

It was registered with OSCR as a SCIO on 21st November 2022.

Appointment of Trustees

The Trustees of the charity form the board which meets approximately every 3 months.

Trustees are the only members of the charity in terms of responsibility of members under charity legislation. There are 10 trustees, and any future appointments or changes will be made by the existing trustees.

Trustees will seek to make new appointments where necessary to ensure that the Board has the relevant knowledge and experience to support the development and growth of the charity.

Potential candidates will be sought from a variety of means (e.g. a public recruitment process) and invited to interview with a panel of existing Trustees.

New Trustees will be inducted / trained informally by the Director of the Charity and at least one of the existing Trustees. All new Trustees will be provided with a copy of the Governing Document (Constitution), and the most recent Annual Report. They will also be provided with a copy of the relevant policies and processes and copies of the Minutes from the most recent Trustees' meeting to provide earlier context for future discussions.

Trustees are also guided to the Governance documents available free on the SCVO website.

I.3. OUR MISSION & CHARITABLE PURPOSES

The organisation's charitable purposes are:

- (i) The advancement of young people's engagement with and commitment to protecting and enhancing the marine environment in their communities and throughout coastal Scotland.
- (ii) The advancement of citizenship through supporting the development of the active participation of young people in organisations' statutory, community and voluntary – which take decisions about Scotland's marine environment.
- (iii) The advancement of education through the increase of opportunities for young people to work together and gain knowledge and skills for the benefit of the marine environment.

In furtherance of this/these object(s) the organisation will undertake the following activities:

- (b) Support young people to take action for the marine environment
- (c) Amplify youth voices in marine decision making.
- (d) Create spaces for young people to connect and share knowledge and skills.

"Young Sea Changers Scotland (YSCS) is a transformative initiative to equip young people, aged 16-25, with the **knowledge, skills, and confidence** to speak up on marine policy issues affecting them, their communities, and their environment."

Our Values

These are encapsulated by the following – hope, collaboration, perseverance, respect and passion.

YSCS is wholly committed to ensuring and promoting equality, diversity and inclusion is embedded across our organisation, and to tackling and eliminating unlawful discrimination. You can read our Equality, Diversity and Inclusion policy [here](#). This will continue to be developed.

Our partnerships

As part of our commitment to collaboration, we are members of a number of coalitions and partnerships: Stop Climate Chaos Scotland, Scottish Environment Link and Make Your Mark in Volunteering.

I.4. EMPLOYEES

██████████ has now worked full time for over a year as Director of YSCS. He has continued to lead the charity very effectively, in bringing his initial vision and our formal mission into reality. He has been very supportive to the Chair of the Board and worked very well with the Board to advise us on taking forward our responsibilities. He has managerial responsibility for ██████████ our Project Co-ordinator and for ██████████ our Youth Advocacy Officer, who work as an effective team with him. Thank you, ██████████ for your strong commitment and for leading us in coming so far so fast!

He was joined by ██████████ as Project Coordinator, in October 2023. She is working 18 hours a week, from Arran. She led on organising the first Community Gathering which was held in Dundee, and to spearheading communications for the organisation. ██████████ is also our EDI Staff Lead and is leading on developing our first EDI Strategy and Action Plan.

██████████ our Youth Advocacy Officer, joined us in November 2024. She has started to work on our Youth Manifesto for the 2026 Scottish Parliament elections and coordinates the activities of the Young Persons Policy Group.

I.5. PERFORMANCE AND ACHIEVEMENTS

In our first year, we've laid strong foundations for youth-led marine policy advocacy in Scotland and have quickly established ourselves as a credible, purpose-driven organisation in this space. Key milestones from our first year include:

- Training 14 young people through our first edition of Turning the Tide, our flagship online training programme in marine policy and advocacy. Our alumni are already applying their skills in real-world contexts.
- Launching the Young Persons Policy Group (YPPG), a platform enabling direct youth input into government consultations, policy discussions, and direct engagement with MSPs and other decision-makers. Members are now actively contributing to major policy areas including marine planning, fisheries management, and seabird conservation.
- Engaging marine authorities and stakeholders to secure opportunities for youth involvement in policy discussions and decision-making processes. For example, we worked with the Scottish Government's Marine Directorate to bring youth voices into the early development of the National Marine Plan 2. Two Youth Trustees presented at the 2023 National Marine Planning Forum, with more members attending the 2024 event.
- Hosting our first Community Gathering in Dundee, bringing together 21 young people, partners, and a guest MSP to build networks and learn new skills.
- Growing a national community of over 70 young members, hosted on Discord which serves as a space for shared learning and collaboration.
- Developing a library of accessible advocacy resources, including toolkits on lobbying, responding to consultations, marine governance, and policy jargon.
- Receiving national recognition with a Highly Commended award in the Youth Action category at the 2024 Nature of Scotland Awards.

To measure our success, we track both quantitative and qualitative outcomes. This ranges from programme completion rates and participant feedback, to youth submissions to government consultations and if/how their input has influenced policy outcomes. We also follow member pathways into further advocacy, education, or employment to understand our long-term impact.


I.6. POLICIES DEVELOPED

A significant amount of work has been put in by all to ensure we are up to speed and compliant with important policies, some of which are a legal obligation. This is an ongoing process. Thus, Board members have taken responsibility for development and oversight of some specific policies – all are subject to regular review.

I.7. FUNDING

Since last year, we have received funding from both the Esmée Fairbairn Foundation and William Grant Foundation. Funding from the Esmée Fairbairn Foundation is spread over 4 years, and we expect to receive the next installment of £66,330 in September 2025 for the year 2025–2026. We thank them for this support which has been instrumental in our development and work.

Please see details of funding income and expenditure in the annual accounts and treasurer's report.

Our fundraising subgroup has met regularly to monitor funding needs. This was formerly led by Board member 

I.8. GOING FORWARD

We have an initial 3-year strategy and budget which we are continuing to develop. There are some gaps which emerge from 2025/26 and the funding subgroup will be developing a fundraising strategy ahead of time.

I.9. WITH THANKS

Thanks to all the Board members for all their contributions and hard work.

Thanks also to [REDACTED] who resigned during the year. [REDACTED]
resigned in January.

Many thanks to [REDACTED] who took on the role of Vice Chair until our
AGM in addition to her other trustee contributions.

Thanks to our Advisory Board members – [REDACTED]

[REDACTED]

2. FINANCIAL REPORT

2.1. FINANCIAL POSITION

The financial year is considered between 1st December 2023 and the end of year on 30th November 2024.

The financial position at the end of the period 23 – 24 is a total income of £99,200 and total expenditure of £42,320, resulting in a final surplus of £56,880 all relating to unrestricted reserves, including designated funds of £4,818. The total fund balance at the year-end is £85,719.

2.2. RESERVES AND RISKS

YSCS aims to hold at least 3 months unrestricted costs in reserve (approximately £20,000) to address the following risks:

- To protect the continuity of Young Sea Changers Scotland's work against uncertain future income streams
- To provide the capital needed to finance investment in operations
- To cover for specific liabilities and identifiable risks
- To allow Young Sea Changers Scotland to respond to unexpected opportunities that can further its mission
- To allow Young Sea Changers Scotland to meet contractual obligations

At 30 November 2024, the charity's financial position was £85,719, which is comfortably above its reserves requirement. This includes £78,848 in funding received from the Esmée Fairbairn Foundation in September 2024, to support activities between September 2024 and August 2025. Within this total, a designated "Youth Ocean Action Fund" of £4,818 is ringfenced to support youth-led activities and access to opportunities. The charity does not currently face any material financial risks.

2.3. RELEVANT POLICIES

YSCS does not currently have an investment or ethical donation policy (although one is under development), therefore the trustees are able to decide these on a case by case basis in accordance with the aims and ethos of the charity.

The trustees' report was approved by the trustees on 22 August 2025 and signed on their behalf by:



Chair of Board of Trustees, Young Sea Changers Scotland

3. INDEPENDENT EXAMINER'S REPORT

To the trustees of Young Sea Changers Scotland [SCIO]

I report on the Annual Report and Accounts of the charity for the year ended 30 November 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the Annual Report and Accounts in accordance with the terms of the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the Annual Report and Accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. 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
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the Accounts Regulations

Have not been met, or

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

26 August 2025

(affil) FCIE

Address: Tangram Accounting, 23 Clark Avenue, Linlithgow, EH49 7AP

4. RECEIPTS AND PAYMENTS ACCOUNT

For the year to 30th November 2024:

RECEIPTS	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
Donations	352	-	352	826
Grants	98,848	-	98,848	37,176
	99,200	-	99,200	38,002
Payments	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
Payments relating directly to Charitable Activities	41,168	-	41,168	9,163
Grants and Donations	-	182	182	-
Governance Costs	-	-	-	-
Subtotal Payments	41,168	182	41,350	9,163
Purchase of Fixed Assets	970	-	970	-
Total Payments	42,138	182	42,320	9,163
Net Receipts/Payments	57,062	(182)	56,880	28,839
Transfers to/(from) Funds	(5,000)	5,000	-	-
Surplus/(Deficit) for the year	52,062	4,818	56,880	28,839

To date, Young Sea Changers Scotland [SCIO] holds no restricted funds

5. STATEMENT OF BALANCES

As at 30th November 2024:

	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
Opening cash at bank and in hand	28,839	-	28,839	-
Surplus for the year	52,062	4,818	56,880	28,839
Closing cash at bank and in hand	80,901	4,818	85,719	28,839

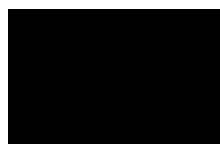
Other Assets	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
Computer & IT Equipment at cost	970	-	970	-

Liabilities

Liabilities	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
23-24 Independent Examination fee	360	-	360	-
HMRC Payments - November	404	-	404	-
NEST Payments November Salaries	-	-	-	102
Total estimated Liabilities	764	-	764	102

To date, Young Sea Changers Scotland [SCIO] holds no restricted funds

This report was approved by the trustees' on 22 August 2025 and signed on their behalf by:



Treasurer, Young Sea Changers Scotland

6. NOTES TO THE ACCOUNTS

6.1. BASIS OF THESE ACCOUNTS

These accounts have been prepared for YSCS by the Treasurer with the support of the staff and trustees in accordance with the responsibilities of the Board and relevant legislation. These accounts are in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The accounts are prepared on a Receipts and Payments basis, as appropriate for a charity with a current income under £250,000. This is a standard accounting of the incoming and outgoing payments made across the relevant financial year. The trustees consider that the audit requirement of Regulation 10(10 (d) of the 2006 Accounts Regulations does not apply.

6.2. MOVEMENT OF FUNDS

	Opening Balance	Receipts	Payments	Transfers	Closing Balance
Unrestricted Funds					
General Unrestricted Funds	28,839	99,200	(42,138)	(5,000)	80,901
Designated Funds					
Youth Ocean Action Fund	-	-	(182)	5,000	4,818
Total Unrestricted Funds	28,839	99,200	(42,320)	-	85,719

6.3. NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those used at the discretion of the Director and trustees to further the objectives of the charity. YSCS uses unrestricted funds for the day to day running of the charity, including salaries for staff and equipment costs.

Restricted funds are those that can only be used for a specific named purpose, usually through specific grants with restrictions stipulated by the funding agreement. To date, there have been no restricted funds received by YSCS.

Youth Ocean Action Fund: £5,000 of the grant received by the Esmée Fairbairn Foundation has been ringfenced for the purposes of supporting youth-led activities and access to opportunities. The board considers this a designated fund. In the financial year 2022-2023, 4 payments were made to young individuals to fund their travel to events.

6.4. TRUSTEES

The trustees received no remuneration for their role. Trustee travel expenses totalling £199 were paid this year, paid to two trustees.

No other transactions were carried out between trustees or any connected persons and YSCS.

6.5. DONATIONS AND FUNDRAISING

YSCS recognises the generous donation received from Glasgow University Sea Society to support our work.

	Unrestricted funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
<i>Glasgow University Sea Society</i>	352	352	-
<i>Trustee Fundraising</i>	-	-	726
<i>Caithness Seacoast</i>	-	-	100
Total Donations Received	352	352	826

6.6. GRANTS

YSCS is grateful for the substantial support of our major funders. All grants were given on an unrestricted basis.

	Unrestricted funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
<i>Esmée Fairbairn Foundation</i>	78,848	78,848	-
<i>William Grant Foundation</i>	20,000	20,000	15,000
<i>Social Change Uplift</i>	-	-	15,000
<i>Network for Social Change</i>	-	-	7,176
Total Grants Received	98,848	98,848	37,176

6.7. ANALYSIS OF COST OF CHARITABLE ACTIVITIES

PAYMENTS	Unrestricted funds (£)	Designated funds (£)	Total 23-24 (£)	Total 22-23 (£)
Payments directly relating to charitable activities				
Events	1,669	-	1,669	-
Payroll Processing fees	644	-	644	139
Office Space	324	-	324	-
Postage, Freight & Courier	37	-	37	-
General Expenses	221	-	221	320
Insurance	268	-	268	265
Printing & Stationery	199	-	199	-
IT Software and Consumables	7,820	-	7,820	5,285
Repairs & Renewals	30	-	30	-
Salaries & Costs	28,080	-	28,080	2,931
Staff Training and Recruitment	544	-	544	223
Membership Fees	650	-	650	-
Travel - Staff	482	-	482	-
Trustee Expenses	199	-	199	-
Total Direct Costs of Charitable Activities	41,168	-	41,168	9,163
Grants Paid				
Grants paid to 4 individuals from the Youth Action Fund	-	182	182	-
Total Cost of Grants Paid	-	182	182	-
Purchase of Fixed Assets				
Office & Computer Equipment	970	-	970	-
Total Costs	42,138	182	42,320	9,163

To date, Young Sea Changers Scotland [SCIO] holds no restricted funds

6.8. PURCHASE OF FIXED ASSETS

Fixed Assets	Unrestricted funds 23-24 (£)	Designated funds 23-24 (£)	Total 23-24 (£)	Total 22-23 (£)
Computer equipment (3 x Laptops, 1 x Phone)	970	-	970	-
Total Cost of Fixed Assets	970	-	970	-