



**ANNUAL REPORT
AND FINANCIAL STATEMENTS**

**YOUNG SEA CHANGERS SCOTLAND [SCIO]
YEAR ENDING 30 NOVEMBER 2025**

SCO52142

1. TRUSTEES' REPORT

Building on our first 2 years, this third year of operation has enabled us to become further established, recognised, and effective in advancing our mission in several ways, which we will share in this report.

We are proud to have a very active and supportive young Board.

1.1. Reference & Administrative Information

Charity Name: Young Sea Changers Scotland [SCIO]

Charity Number: SC052142

Also known as: Young Sea Changers Scotland; YSCS; @youth4seas

Address: Flat 4, 18 South Carron Wynd, Edinburgh, EH6 7FS

Current Trustees at date of signing report: Karen Alexander (26/02/26 -), Ellen Bradley, Isadora Jalil (23/04/25 -), Deborah Main (12/02/25 -), Blair Miller (12/02/25 -), Elen Owens, Francesca Read-Cutting (23/04/25 -), Fanny Royanez, Caitlin Turner

Other Trustees during the year: Claudia Beamish (retired 04/05/26), Donna Banks (retired 06/04/26)

Independent Examiner Margaret Birse, Tangram Accounting 23 Clark Avenue, Linlithgow, EH49 7AP

1.2. 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 an 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 with responsibilities 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 the Board has the relevant knowledge and experience to support the charity's development and growth.

Our Standing Orders state that at least three Board members must be between the ages of 18 and 25.

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 copies of the relevant policies and processes, and of the Minutes from the most recent Trustees' meeting, to provide earlier context for future discussions.

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

Young Sea Changers Scotland (YSCS) empowers young people aged 16-24 with the knowledge, skills, and confidence to speak up for Scotland's seas and influence policy change.

Our Values

These are encapsulated by the following: youth leadership, systems change, collaboration, passion, and inclusivity. YSCS is wholly committed to ensuring and promoting equality, diversity and inclusion is embedded across our organisation, and to tackling and eliminating unlawful discrimination.

Our partnerships

As part of our commitment to collaboration, we are members of several coalitions and partnerships, including Stop Climate Chaos Scotland, Scottish Environment Link, Scottish Food Coalition, Our Seas Coalition, the Ocean Alliance Against Offshore Drilling, and Make Your Mark in Volunteering.

1.4. Employees

Alan Munro has now worked full-time for over 2 years as Director of YSCS. He has continued to lead the charity very effectively, in bringing his initial vision and our formal mission into reality and building on these. He has been very supportive of the Chair of the Board and has worked well with the Board to advise us on how to take forward our responsibilities. He has managerial responsibility for our Project Co-ordinator and Youth Advocacy Officer, who work effectively as a team with him. Thank you for your strong commitment and for leading us this far, so fast!

He was joined by Sophie Plant as Project Coordinator in October 2023. She currently works part-time. Sophie is also our EDI Staff Lead.

Elizabeth Mills was our Youth Advocacy Officer from November 2024 to August 2025. She worked on developing our Youth Manifesto for Scotland's Seas ahead of the 2026 Scottish Parliament elections and coordinated the Young Persons Policy Group's activities. Hayley Wolcott joined us in December 2025, taking on the role of Youth Advocacy Officer.

Jessica Shaw joined YSCS as a Trainee from July to September 2025 as part of an initiative to provide an entry-level role to a young person from a black or minority ethnic background.

1.5 Performance and Achievements

Turning the Tide

Our free, online training programme which builds knowledge, skills and confidence in marine policy and advocacy.

Over three months, from January to April, they gained the skills and strategies to influence policy and drive real change for our seas. The participants had the support of a mentor from the YSCS team, who helped them explore their passions and refine their goals.

Community Gathering

The second annual YSCS Community Gathering was held on 6th September 2025 at The Social Hub, Glasgow. The aims were as follows: i) Provide a space for community building, and ii) Improve young people's knowledge, skills and confidence around marine policy and advocacy topics.



Participants in Community Gathering, Glasgow 07/09/26 (Credit: Rosa Payne)

Glasgow was chosen as a location due to its central geography and easy accessibility. A total of 29 young people were present on the day.

Youth Manifesto

We are proud to have developed and launched the first-ever Youth Manifesto for Scotland's Seas – a powerful call from young people across Scotland for bold political action to safeguard marine life, tackle climate change, and secure healthy seas for future generations.

<https://www.youthforseas.org/youth-manifesto>

Developed with input from young people from both coastal and inland communities, the manifesto sets out what they believe should be Holyrood's priorities for Scotland's marine environment in the run-up to the 2026 elections. This includes calls for:

- Ending environmental damage caused by bottom-towed fishing within Scotland's Marine Protected Areas.
- Incentivising low-impact, sustainable fishing practices.
- Tackling the scourge of single-use plastics, which blight beaches and harm wildlife.
- Expanding ocean literacy programmes so young people grow up understanding and valuing Scotland's seas.



Our Youth Manifesto was launched in October at the Sea Scotland Ocean Hustings. Representatives from most political parties also met with young participants ahead of the hustings to hear their concerns about the marine environment. The hustings were conducted in a positive and inclusive spirit, with many synergies between the parties in their responses to questions.

YSCS Member Louis Macmillan asking a question at the Sea Scotland Hustings event in Edinburgh 06/10/26 (Credit: David Izatt)

Young Persons Policy Group

The group has engaged with several consultations and events held by the Cabinet Secretary and the Marine Directorate. See Louis MacMillan's blog (<https://www.youthforseas.org/blogs/a->

[place-at-the-table](#)) for a positive take on how YSCS has helped him engage in policy stakeholder spaces constructively and confidently.

We measure success carefully using both quantitative and qualitative indicators and learn from evaluations to inform future work. Our approach to monitoring and evaluation allows us to understand the scale of our reach and engagement, as well as the depth of change experienced by young people who take part in our activities and the system we seek to influence.

YSCS Member Bridget Lemasurier giving deputation for Motion 4 the Ocean at Edinburgh Council 28.08.2025 – (Credit: Iain Stewart)



1.6 Policies developed

YSCS holds a register of our policies, some of which have a legal status. These are regularly reviewed, added to and developed. Each policy has a policy lead whose responsibility it is to ensure that reviews are timely and that any issues or concerns are on our quarterly board meeting agendas.

1.7 Funding

We have continued to receive funding from both the Esmee Fairbairn Foundation and the William Grant Foundation. The William Grant Foundation offered a further two years of support for 2025-26 and 2026-27. We have also received several small ad hoc individual donations, as

well as a £1,000 donation from Baillie Gifford. We thank all our funders and supporters for continuing to enable our work.

Please see details of funding payments and receipts in the annual accounts and treasurer's report.

1.8. Going forward

YSCS has a strategy in place and will aim to extend our reach and actions over the coming year and beyond, building on our first 3 years of operation.

1.9 With thanks

Thanks are due to our employees for their strong contributions to the development of our actions, aligned with our mission.

Thanks also to the Board of Trustees for their voluntary commitment, bringing valuable skills and experience to YSCS.

Also, the involvement of our Advisory Panel has been appreciated, as a sounding board for future activities and for their support on specific issues. Thanks to Chris Leakey of Nature Scot, Phil Taylor of Open Seas, Katie McFarlane of the Marine Conservation Society, Susan Davies of (formerly) Scottish Seabird Centre, Laura Curtis-Moss of RSPB of (formerly 2025 Climate Group) and Hannah Grist of SRUC.

2. FINANCIAL REPORT

2.1 Financial position

The financial year is considered between the 1st of December 2024 and the end of the year on November 30th, 2025.

The financial position at the end of the period 24 – 25 is a total receipts of £87,998 and total payments of £85,198, resulting in a final deficit of £1,086, all relating to unrestricted reserves, including designated funds of £3,886. The total fund balance at the year-end is £84,633. This time last year there was a significant surplus, whereas this year there is a small deficit. Receipts have been less this year due to a tapering of grant funding (Esme Fairbairn grant), whereas payments have doubled due to increases in staff salaries (the Director became full-time, and other staff hours have also increased).

2.2 Reserves and risks

As per our Reserves Policy, YSCS aims to hold at least 3 months' unrestricted costs in reserve (approx. £22,000). This reflects the time required to adjust operations or secure alternative funding in the event of income disruption. In addition, our reserves may be used to support:

- investment in operational development where appropriate
- the ability to respond to unforeseen costs or opportunities aligned with the organisation's mission

The charity's reserves policy is to maintain unrestricted reserves of approximately £22,000, which the Trustees consider sufficient to meet short-term obligations and provide financial stability in the event of unforeseen circumstances.

At the year end, the charity held reserves of approximately £84,633, which is significantly above the target level set out in the reserves policy. The Trustees recognise this position and note that it primarily reflects the timing of grant funding receipts rather than the accumulation of unrestricted surplus funds. Grant payments were received shortly before the financial year end in accordance with agreed funding schedules, while the related expenditure will be incurred during the subsequent accounting period as programme activities are delivered.

The Trustees have reviewed the charity's financial position and are satisfied that the level of reserves at the year-end is appropriate in the context of these committed and planned activities. The excess above the reserves policy level is therefore expected to reduce as grant-funded projects are implemented and the associated expenditure is incurred. The Trustees will continue to monitor reserves regularly to ensure they remain aligned with the charity's financial needs and strategic objectives.

2.3 Relevant policies

The board members of YSCS share overall responsibility for financial control, safeguarding the funds of YSCS, and ensuring that the organisation operates in accordance with the financial powers stated in its Constitution. Our Financial Policy sets out how this responsibility will be exercised and where functions have been delegated to board members or staff of YSCS.

As a charity rooted in youth empowerment and marine conservation, we are committed to ensuring that our fundraising practices are open, honest, respectful, and aligned with our values. We uphold the principles of best practice in fundraising through our commitment to the Scottish Fundraising Guarantee and as set out in our Ethical Fundraising Policy.

This report was approved by the trustees on 4th August 2026 and signed on their behalf by

Karen A. Alexander

Karen Alexander

3. INDEPENDENT EXAMINERS 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.

Margaret Birse

11/08/2026

Name: Margaret Birse CCFA CIPFA (affil) FCIE

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

4. RECEIPTS AND PAYMENTS ACCOUNT

For the year to 30th November 2025

RECEIPTS	Unrestricted funds 24-25 (£)	Designated funds 24-25 (£)	Total 24- 25 (£)	Total 23- 24 (£)
Donations	1,090	-	1,090	352
Grants	86,330	-	86,330	98,848
Sales	140	-	140	-
Interest	438	-	438	-
	87,998	-	87,998	99,200

	Unrestricted funds 24-25 (£)	Designated funds 24-25 (£)	Total 24- 25 (£)	Total 23- 24 (£)
Payments				
Payments relating directly to Charitable Activities	85,198	-	85,198	41,168
Grants and Donations	-	3,886	3,886	182
Governance Costs	-	-	-	-
Subtotal Payments	85,198	3,886	89,083	41,350
Purchase of Fixed Assets	-	-	-	970
Total Payments	85,198	3,886	89,083	42,320
Net Receipts/Payments	2,800	(3,886)	(1,086)	56,880
Transfers to/(from) Funds	-	-	-	-
Surplus/(Deficit) for the year	2,800	(3,886)	(1,086)	56,880

5. STATEMENT OF BALANCES

As at 30th November 2025:

	Unrestricted funds 24-25 (£)	Designated funds 24-25 (£)	Total 24-25 (£)	Total 23-24 (£)
Opening cash at bank and in hand	80,901	4,818	85,719	28,839
Surplus for the year	2,800	(3,886)	(1,086)	56,880
Closing cash at bank and in hand	83,701	932	84,633	85,719

Other Assets	Unrestricted funds 24-24 (£)	Designated funds 24-25 (£)	Total 24-25 (£)	Total 23-24 (£)
Computer & IT Equipment at cost	970	-	-	970

Liabilities

Liabilities	Unrestricted funds 24-25 (£)	Designated funds 24-25 (£)	Total 24-25 (£)	Total 23-24 (£)
24-25				
Independent Examination fee	360	-	360	360
HMRC Payments - November	951	-	951	404
Total estimated Liabilities	1,311	-	1,311	764

These accounts were approved by the trustees on 4th August 2026 and signed on their behalf by

Karen A. Alexander

Karen Alexander

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 Nature and purpose of funds

Unrestricted funds are those used at the trustees' discretion to further the charity's objectives. YSCS uses unrestricted funds for the day-to-day running of the charity, including staff salaries 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, YSCS has received no restricted funds.

Youth Ocean Action Fund: £5,000 of the grant received by the Esmée Fairbairn Foundation has been ringfenced to support youth-led activities and access to opportunities. The board considers this a designated fund. In the financial year 2024-2025, payments totalling £3886 were made to young individuals in undertaking marine policy and engagement activities. This fund is also used to fund our Traineeship opportunity as described above.

6.3 Trustees

The trustees received no remuneration for their role. Trustee travel expenses totalling £266 were paid this year, allocated to three individual Trustees to cover travel to meetings and reimbursement of Disclosure and Barring Service (DBS) checks. Trustee training totalled £482 covering an annual subscription to TrusteeConnect (£300), SCVO training (£95) and NCVO training (£87) for two Trustees.

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

6.4 Donations and fundraising

YSCS recognises the generous donations received to support our work:

	Unrestricted funds 24-25 (£)	Total 24-25 (£)	Total 23-24 (£)
<i>Justgiving</i>	15	15	-
<i>BreatheHR</i>	75	75	-
<i>Baillie Gifford</i>	1,000	1,000	-
<i>Glasgow University Sea Society</i>	-	-	352
Total Donations Received	1,090	1,090	352

6.5 Grants received

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

	Unrestricted funds 24-25 (£)	Total 24-25 (£)	Total 23-24 (£)
<i>Esmée Fairbairn Foundation</i>	66,330	66,330	78,848
<i>William Grant Foundation</i>	20,000	20,000	20,000
Total Grants Received	86,330	86,330	98,848

6.6 Analysis of cost of charitable activities

PAYMENTS	Unrestricted funds (£)	Designated funds (£)	Total 24-25 (£)	Total 23-24 (£)
Payments directly relating to charitable activities				
<i>Advertising & Marketing</i>	246	-	246	-
<i>Eventbrite fees</i>	29	-	29	-
<i>Events</i>	3,270	-	3,270	1,669
<i>General Expenses</i>	599	-	599	221
<i>Independent Examination fees</i>	360	-	360	360
<i>Insurance</i>	273	-	273	268
<i>IT Software and Consumables</i>	1,366	-	1,366	7,820
<i>JustGiving fees</i>	1	-	1	-
<i>Membership Fees</i>	760	-	760	650
<i>Office Space</i>	974	-	974	324
<i>Payroll Processing fees</i>	748	-	748	284
<i>Postage, Freight & Courier</i>	51	-	51	37
<i>Printing & Stationery</i>	541	-	541	199
<i>Repairs & Renewals</i>	-	-	-	30
<i>Salaries & Costs</i>	72,921	-	72,921	28,080
<i>Staff Training and Recruitment</i>	1,346	-	1,346	544
<i>Travel - Staff</i>	965	-	965	482
<i>Trustee Training and Recruitment</i>	482	-	482	-
<i>Trustee Expenses</i>	266	-	266	199
Total Direct Costs of Charitable Activities	85,198	-	85,198	41,167

6.7 Grants awarded

Grants were awarded to 11 individuals as sub-grants from the Youth Ocean Action Fund. The activities that these sub-grants supported included travel to events including the Coastal Futures Conference, the Project One Wave Summit and the Scottish Environment LINK Congress. Grants were also awarded to the Youth Manifesto Working Group.

PAYMENTS	Unrestricted funds (£)	Designated funds (£)	Total 24-25 (£)	Total 23-24 (£)
<i>Grants paid to 11 individuals from the Youth Action Fund</i>	-	3,886	3,886	182
Total Cost of Grants Paid	-	3,886	3,886	182

6.8 Purchase of fixed assets

PAYMENTS	Unrestricted funds (£)	Designated funds (£)	Total 24-25 (£)	Total 23-24 (£)
<i>Office & Computer Equipment</i>	-	-	-	970
Total Costs	-	-	-	970

YSCS Annual Report and Accounts 2025

Final Audit Report

2026-08-11

Created:	2026-08-11
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