

Company registration number: 02678080

Charity registration number: 1015668

Scotland charity registration number: SCO42339

# Surf Life Saving Great Britain

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

## **Surf Life Saving Great Britain**

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## **Surf Life Saving Great Britain**

### **Reference and Administrative Details**

#### **Board of Trustees serving during 2024:**

Peter Lawrence (Resigned 21 February 2024)

Glen Mayhew

Geoff Goodier

John Martin (Resigned 21 May 2024)

Jan Shepherd (Resigned 9 May 2025)

Mike Snelling (Appointed 7 October 2024)

Mike Travis (Appointed 7 October 2024)

Carolyn Giles (Appointed 7 October 2024)

Andrea Pennell (Appointed 7 October 2024)

Ashley Mann

Dave Green (Appointed 7 October 2024)

Simon Cohen

Mark Taylor (Resigned 9 June 2024)

Peter Lewis (Resigned 10 January 2025)

#### **Key Management Personnel:**

Chief Executive Officer: Tim Coventry (Retired May 2024)

Chief Executive Officer (interim): Mark Taylor (from June 2024)

## **Surf Life Saving Great Britain**

### **Reference and Administrative Details**

**Charity Registration Number** 1015668 England and Wales  
SCO42339 Scotland

**Company Registration Number** 02678080

**Registered Office** Buckland House  
Harrier Way  
Sowton  
Exeter  
EX27HU

**Auditor** Westcotts (SW) LLP  
Tallford House  
38 Walliscote Road  
Weston-super-Mare  
Somerset  
BS23 1LP

**Solicitors:** Tozers Solicitors LLP  
Broadwalk House  
Southernhay West  
Exeter  
Devon  
EX1 1UA

**Bankers** Lloyds Bank PLC  
234 High Street  
Exeter  
EX4 3NL

## **Surf Life Saving Great Britain**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

#### **Objectives and activities**

Surf Life Saving Great Britain (SLSGB) is a registered charity and the recognised National Governing Body for surf lifesaving and a company limited by guarantee. It exists to save lives and prevent drowning through safety education, voluntary rescue services, and lifesaving sport. Our network of affiliated clubs, volunteers and partners works year-round to improve public safety on beaches and in open water environments.

#### **Our objects**

The object for which the company is established is to save lives on Britain's beaches and to engage in search and rescue activities and to provide education in all areas relating to lifesaving, search and rescue and resuscitation for the benefit of the public.

#### **Public benefit**

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.

SLSGB's activities provide measurable public benefit through:

- Life Preservation: Supporting a national network of lifesaving clubs providing voluntary rescue services
- Education: Delivering lifesaving qualifications and training to members and the general public
- Sport Development: Organising surf lifesaving sport and competitions to promote physical fitness and rescue skills
- Emergency Response: Enabling declared coastal search and rescue operations in partnership with emergency services
- Flood Response: Providing flood and inland water rescue capability across multiple regions under the DEFRA Concept of Operations

All activities are carried out for the benefit of the general public, with no private benefit to trustees or members beyond reasonable reimbursement of expenses.

### **MISSION, VISION AND VALUES**

#### **Our Vision**

We keep people safe on our coasts and waterways, uniting communities to save lives.

#### **Our Mission**

Surf Life Saving GB is the UK's national charity and governing body for surf lifesaving, bringing together more than 8,000 volunteers from all walks of life, forming a united community dedicated to public safety, drowning prevention, and the positive power of water for wellbeing.

#### **Our Values**

Our values underpin everything we do, as we:

Act as one community and one team

## Surf Life Saving Great Britain

### Trustees' Report

- Demonstrate care and courage
- Love and respect the water
- Never stop learning

Through these values, our clubs and volunteers inspire action, develop new skills, and ensure our coasts and waterways are safer for all.

### ACTIVITIES AND ACHIEVEMENTS IN 2024

#### Life Saving and Emergency Response

Our volunteer rescue patrols responded to numerous beach and inland emergency scenarios throughout 2024. Our flood response teams continued to operate under full compliance with the DEFRA Concept of Operations, maintaining our status as a trusted partner in national emergency response.

Between January and December 2024, SLSGB assisted 3,525 people, including 13 lives saved, 37 first aid responses, 51 missing persons cases, 98 rescues, 1,546 reactive interventions, and 1,780 preventative interventions.

#### Key Statistics:

- More than 8,000 active volunteers
- Over 4,000 lifesaving awards delivered
- 200+ Flood Rescue Technicians on call nationwide
- Clubs and patrols from Aberdeen to St Ives, with growing inland activity

#### Emergency Response Highlights:

- National flood rescue teams deployed for training and active support during several major weather incidents
- Enhanced capability demonstrated during increased winter weather events and localised flooding
- Continued partnership working with Police, Fire and Rescue Services, and Local Authorities

#### Training and Education

2024 saw continued growth in our education and training programmes, with income from education-related activities rising significantly, reflecting increasing demand for our courses and qualifications.

#### Training Achievements:

- Record Qualification Numbers:** Over 4,000 lifesaving awards issued to members and the public
- Professional Standards:** All qualifications delivered to the highest national vocational standards
- Range of Awards:** From entry-level "Rookie Lifeguard" to advanced search and rescue certifications
- DEFRA Compliance:** All flood rescue training maintained full compliance with DEFRA Concept of Operations standards

## Surf Life Saving Great Britain

### Trustees' Report

#### Sport Development and International Competition

##### National Championships Success:

**National Surf Life Saving Championships** held at Branksome with over 1343 competitors

**National Senior Surf Life Saving Championships** held at Newquay achieved record participation with over 261 athletes and strong international representation

**Pool Championships** and **Beach Championships** saw exceptional participation across all age groups, with Pool Championship entries up 13.5% on the preceding year.

**Youth Championships** won by Woolacombe SLSC, demonstrating continued strength in youth development

**Nippers Championships** featured 29 clubs with our largest single event seeing 75 competitors in 10-year-old female Flags

##### International Achievement:

British athlete Piran Phillips competed at the 2024 Lifesaving World Championships on the Gold Coast, Australia, representing Great Britain in the Men's Ski event

GBR team selection trials held at Branksome Chine, Bournemouth in June 2024

Continued development of high-performance pathways for international competition

Chaired the International Life Saving (ILS) Rescue Operations Committee.

Keynote Speaker at the World Congress on Drowning Prevention, at the invitation of the Royal Spanish Life Saving Federation.

#### Club and Membership Development

##### Growth Achievements:

**Additional Clubs Created:** Significant growth particularly in Scotland and emergence of dual-affiliated clubs in the North and North East regions

**Youth Empowerment:** Membership of Nipper, Junior and Youth sections reached all-time highs

**New Age Groups:** Several clubs launched new age-group categories to accommodate growing demand

**Membership Growth:** Total membership income reached £313,316, demonstrating strong member retention and attraction

#### Community Engagement and Safety Campaigns

##### #RespectTheWater Campaign:

Reached over 150,000 people through multi-channel delivery

Raised public awareness of water safety across diverse communities

Supported national water safety objectives in partnership with key stakeholders

##### Community Impact:

**Volunteer Hours:** Thousands of volunteer hours contributed across beach patrols, inland rescue, education, and sports programmes

**Young People Engaged:** Record-breaking participation in sports and youth development activities

## Surf Life Saving Great Britain

### Trustees' Report

**Community Partnerships:** Enhanced relationships with schools, universities, and local authorities

#### STRATEGIC PARTNERSHIPS AND COLLABORATION

##### Key Partnerships

**RNLI Strategic Partnership:** Continued strategic partnership with the Royal National Lifeboat Institution, with SLSGB volunteers working closely with RNLI Beach Lifeguards to provide joint lifeguard services and beach patrols.

**DEFRA Flood Response:** Maintained full operational capability under the DEFRA Concept of Operations, with over 200 trained Flood Rescue Technicians available for national deployment.

**Emergency Services:** Active collaboration with Police, Fire and Rescue Services, and Local Authorities in rescue training and operational response.

**International Cooperation:** Active participation in International Life Saving Federation activities and development of international safety standards.

**Educational Partnerships:** Expanded partnerships with schools, universities, and local authorities for public group education and water safety awareness.

##### Water Safety Leadership

International leadership through the ILS and World Drowning Conference

Active participation in national water safety forums

Development of safety guidance for emerging activities including paddleboarding and open water swimming

Leadership in establishing best practice standards for aquatic safety

#### Structure, governance and management

##### Governance Structure

SLSGB is governed by a Board of Trustees who set strategy and oversee operations. The Board meets regularly to monitor performance, review strategic direction, and ensure compliance with charitable objectives and legal requirements.

**Day-to-day Management:** Operational management is delegated to the Chief Executive Officer and senior management team, operating within policies and budgets approved by the Board.

**Trustee Recruitment:** Trustees are recruited based on skills, experience, and commitment to the charity's mission, ensuring appropriate governance oversight and strategic guidance.

##### Risk Management

**Risk Framework:** Risks are reviewed by the Board of Trustees, with robust controls in place across safety, safeguarding, finance, and operations.

**Strategic Risk Monitoring:** The Board actively monitors strategic risks through comprehensive reviews, ensuring appropriate mitigation measures are in place.



## Surf Life Saving Great Britain

### Trustees' Report

**Operational Risk:** Day-to-day operational risks are managed through established policies, procedures, and monitoring systems across all activities.

#### Safeguarding

**Safeguarding Systems:** Robust safeguarding systems are embedded at all levels of the organisation, reflecting our commitment to protecting vulnerable individuals.

**Enhanced Training:** Comprehensive safeguarding training was available to all members and volunteers throughout 2024.

**Best Practice Compliance:** Active engagement with Charity Commission best practice recommendations and sector-wide safeguarding standards.

### FINANCIAL REVIEW

#### Financial Performance 2024

In 2024, SLSGB reported a net deficit of £2,061.

#### Key Financial Metrics:

**Total Income:** £712,684

**Total Expenditure:** £714,745

**Net Deficit:** £2,061

**Unrestricted Reserves:** £229,108

#### Income Analysis

**Membership Income:** £313,316 - demonstrating our ability to retain and attract members while providing value through services and opportunities.

**Education Income:** Significant growth in education-related activities income, reflecting increasing demand for our courses and qualifications and validating our training excellence.

**Donations and Grants:** Continued support for core charitable activities from donors and grant-making bodies, enabling delivery of our rescue and safety mission.

**Events and Sports:** Income from national championships and events contributed to our unrestricted funding base while supporting sport development objectives.

#### Expenditure Management

Total expenditure of £714,745 represents effective deployment of resources across our charitable activities:

**Rescue Operations:** Supporting volunteer rescue services and flood response capabilities

**Training and Education:** Delivering high-quality qualifications and safety education

**Sports Development:** Organising national championships and supporting high-performance athletes

**Governance and Administration:** Essential support functions to ensure effective charity operations

## **Surf Life Saving Great Britain**

### **Trustees' Report**

#### **Reserves Position**

**Current Reserves:** Unrestricted reserves of £229,108 align with our reserves policy and support organisational sustainability.

**Reserves Policy:** Our policy requires holding at least 6 months of core operational costs, providing financial stability and enabling strategic investment in charitable activities.

**Financial Sustainability:** The 2024 reserve level provides appropriate protection against sector-wide cost pressures while enabling continued growth in service delivery.

#### **FUTURE PLANS: STRATEGIC PRIORITIES FOR 2025**

##### **Operational Excellence**

###### **Training and Qualifications Expansion:**

- Target delivery of 4,500+ lifesaving awards in 2025

- Development of new specialist rescue modules responding to emerging risks

###### **Rescue Service Enhancement:**

- Strengthening partnerships with emergency services for coordinated response

- Expansion of inland water rescue capabilities to meet growing demand, including enhancement of flood rescue response capacity through additional technician training

##### **Growth and Development**

###### **Geographic Expansion:**

- Establishment of new clubs, particularly in underserved regions

- Focus on urban areas with significant water safety risks

- Development of inland rescue capabilities in flood-prone areas

###### **Youth and Community Engagement:**

- Launch of enhanced schools engagement programme targeting water safety education

- Expansion of youth development pathways from Nippers to elite sport

- Community outreach initiatives targeting underrepresented groups

##### **Strategic Partnerships**

###### **International Leadership:**

- Hosting of major international lifesaving events in the UK

- Leadership role in International Life Saving Federation initiatives

###### **Technology and Innovation:**

- Investment in digital training platforms and assessment tools

- Enhanced data systems for member management and impact measurement

## **Surf Life Saving Great Britain**

### **Trustees' Report**

#### **Financial Sustainability**

##### **Diversification Strategy:**

- Development of new income streams, including charitable foundations
- Enhanced corporate partnership programme

##### **Operational Efficiency:**

- Investment in systems and processes to improve efficiency
- Strategic review of property and facility requirements

#### **Key Performance Indicators for 2025**

- Qualifications Delivered:** 4,500+ awards
- New Clubs Established:** 5 new affiliations
- Flood Technicians:** Maintain 200+ trained and available
- Youth Participation:** 15% increase in under-18 membership
- Financial Stability:** Maintain 6+ months reserves
- Safety Impact:** Measurable reduction in drowning incidents in areas of operation

#### **GOING CONCERN**

The Trustees have reviewed the charity's financial position and activities and are satisfied that the charity will continue to operate for the foreseeable future. The charity maintains sufficient reserves to meet its commitments and has diversified income streams that provide financial stability.

##### **Factors Supporting Going Concern:**

- Strong membership base providing recurring income
- Diversified income streams reducing dependency risk
- Adequate reserves exceeding policy requirements
- Strong partnerships providing operational stability
- No significant financial commitments beyond normal operations

#### **ACKNOWLEDGEMENTS**

**Volunteers and Members:** We extend our heartfelt gratitude to our more than 8,000 volunteers whose dedication and commitment make our life-saving mission possible.

**Partners and Supporters:** We thank our strategic partners, donors, and supporters who enable us to deliver essential water safety services across the UK.

**Trustees and Staff:** Recognition of the commitment and expertise of our volunteer Trustees and professional staff team in governing and managing the charity effectively.

## **Surf Life Saving Great Britain**

### **Trustees' Report**

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Surf Life Saving Great Britain for the purposes of company law) are responsible for preparing the trustees' report and 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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.

#### **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.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 24/9/2025 and signed on its behalf by:

...



G S Mayhew  
Trustee

## **Surf Life Saving Great Britain**

### **Independent Auditor's Report to the Members of Surf Life Saving Great Britain**

#### **Opinion**

We have audited the financial statements of Surf Life Saving Great Britain (the 'charity') for the year ended 31 December 2024, 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 2024 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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.

## **Surf Life Saving Great Britain**

### **Independent Auditor's Report to the Members of Surf Life Saving Great Britain**

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 10), 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.

## **Surf Life Saving Great Britain**

### **Independent Auditor's Report to the Members of Surf Life Saving Great Britain**

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:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charitable company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation.
- The charitable company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements including health and safety laws, food quality regulation, employment laws and regulations and certain aspects of companies legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Surf Life Saving Great Britain

### Independent Auditor's Report to the Members of Surf Life Saving Great Britain

#### Use of our report

This report is made solely to the charitable company's trustees, 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.



Peter Lomax (Senior Statutory Auditor)  
For and on behalf of Westcotts (SW) LLP, Statutory Auditor

Tallford House  
38 Walliscote Road  
Weston-super-Mare  
Somerset  
BS23 1LP

Date: 28/10/25



## Surf Life Saving Great Britain

### 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 £	Total 2024 £
<b>Income from:</b>			
Donations and legacies	3	341,626	341,626
Charitable activities	4	368,990	368,990
Investment income		2,068	2,068
Total income		<u>712,684</u>	<u>712,684</u>
<b>Expenditure on:</b>			
Raising funds		(899)	(899)
Charitable activities	5	<u>(713,846)</u>	<u>(713,846)</u>
Total expenditure		<u>(714,745)</u>	<u>(714,745)</u>
Net expenditure		<u>(2,061)</u>	<u>(2,061)</u>
Net movement in funds		(2,061)	(2,061)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>231,169</u>	<u>231,169</u>
Total funds carried forward	18	<u>229,108</u>	<u>229,108</u>

The notes on pages 19 to 34 form an integral part of these financial statements.

## Surf Life Saving Great Britain

### 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 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	312,259	23,446	335,705
Charitable activities	4	283,357	-	283,357
Investment income		1,367	-	1,367
Other income		18,139	-	18,139
Total income		<u>615,122</u>	<u>23,446</u>	<u>638,568</u>
<b>Expenditure on:</b>				
Raising funds		(12,215)	-	(12,215)
Charitable activities	5	<u>(624,639)</u>	<u>(23,446)</u>	<u>(648,085)</u>
Total expenditure		<u>(636,854)</u>	<u>(23,446)</u>	<u>(660,300)</u>
Net expenditure		<u>(21,732)</u>	<u>-</u>	<u>(21,732)</u>
Net movement in funds		(21,732)	-	(21,732)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>252,901</u>	<u>-</u>	<u>252,901</u>
Total funds carried forward	18	<u>231,169</u>	<u>-</u>	<u>231,169</u>

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

## Surf Life Saving Great Britain

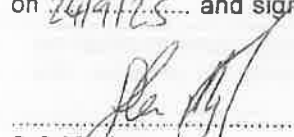
(Registration number: 02678080)

### Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	20,677	26,417
Investments	12	<u>1</u>	<u>1</u>
		<u>20,678</u>	<u>26,418</u>
<b>Current assets</b>			
Debtors	13	62,808	22,480
Cash at bank and in hand	14	<u>249,229</u>	<u>224,390</u>
		312,037	246,870
<b>Creditors: Amounts falling due within one year</b>	15	<u>(103,607)</u>	<u>(42,119)</u>
<b>Net current assets</b>		<u>208,430</u>	<u>204,751</u>
<b>Net assets</b>		<u>229,108</u>	<u>231,169</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>229,108</u>	<u>231,169</u>
<b>Total funds</b>	18	<u>229,108</u>	<u>231,169</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 24/9/25 and signed on their behalf by:

  
G S Mayhew  
Trustee

The notes on pages 19 to 34 form an integral part of these financial statements.

## Surf Life Saving Great Britain

### Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		13,097	(21,732)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		7,036	9,432
Investment income		(2,068)	(1,367)
		18,065	(13,667)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	13	(31,032)	5,406
Increase/(decrease) in creditors	15	37,034	(13,666)
Net cash flows from operating activities		24,067	(21,927)
<b>Cash flows from investing activities</b>			
Interest received		2,068	1,367
Acquisitions of tangible assets		(1,296)	(4,739)
Net cash flows from investing activities		772	(3,372)
Net increase/(decrease) in cash and cash equivalents		24,839	(25,299)
Cash and cash equivalents at 1 January		224,390	249,689
Cash and cash equivalents at 31 December		249,229	224,390

#### Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cashflows for the year.

## **Surf Life Saving Great Britain**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales and Scotland.

The address of its registered office is:

Buckland House  
Harrier Way  
Sowton  
Exeter  
EX27HU

#### **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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

##### **Basis of preparation**

Surf Life Saving Great Britain 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.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

##### **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.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## **Surf Life Saving Great Britain**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Income**

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.

#### **Donations and legacies**

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from cost to the donor or the estimated resale value.

#### **Donated services and facilities**

Donated facilities and services are recognised in the accounts when received if can be reliably measured. No amounts are included for the contribution of general volunteers.

#### **Other income**

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

## **Surf Life Saving Great Britain**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Charitable activities**

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### **Other expenditure**

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **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.

#### **Government grants**

Government grants are recognised at fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attached to them and the grants will be received.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### **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.

#### **Goodwill**

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the charity's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years.

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 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
Goodwill	25% straight line

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the Statement of Financial Activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the Statement of Financial Activities.

#### Depreciation

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
Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Boats and engines	10% straight line
Motor vehicles	25% straight line

#### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### 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.



## **Surf Life Saving Great Britain**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Pensions and other post retirement obligations**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **Financial instruments**

##### ***Classification***

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### ***Recognition and measurement***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the Statement of Financial Activities, with the exception of hedging instruments in a designated hedging relationship.

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### **Impairment**

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the Statement of Financial Activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **3 Income from donations and legacies**

	Unrestricted funds General £	Total 2024 £	
Donations and legacies;			
Donations	28,310	28,310	
Membership	313,316	313,316	
	<u>341,626</u>	<u>341,626</u>	
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	52,451	23,446	75,897
Membership	259,808		259,808
	<u>312,259</u>	<u>23,446</u>	<u>335,705</u>

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Income from charitable activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Club affiliation	99,906	54,145
Education courses	74,804	71,095
Education publication	6,378	8,520
Education delivery	53,178	19,385
Events general	21,408	17,444
Events entry fees	113,316	112,660
Events sponsorship	-	108
	<b>368,990</b>	<b>283,357</b>

#### 5 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Charitable life saving and sporting activities	566,050	566,050
Support costs	147,796	147,796
	<b>713,846</b>	<b>713,846</b>

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Charitable life saving and sporting activities	395,893	16,412	412,305
Support costs	228,746	7,034	235,780
	<b>624,639</b>	<b>23,446</b>	<b>648,085</b>

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

	Activity undertaken directly £	Activity support costs £	2024 £
Charitable life saving and sporting activities	566,050	140,921	706,971
Governance costs: auditors remuneration	-	6,875	6,875
	<u>566,050</u>	<u>147,796</u>	<u>713,846</u>
	Activity undertaken directly £	Activity support costs £	2023 £
Charitable life saving and sporting activities	412,305	231,530	643,835
Governance costs: auditors remuneration	-	4,250	4,250
	<u>412,305</u>	<u>235,780</u>	<u>648,085</u>

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 6 Analysis of governance and support costs

	Charitable life saving and sporting activities £	Total 2024 £
Staff costs	60,559	60,559
Amortisation and depreciation	7,036	7,036
Other costs	80,201	80,201
	<u>147,796</u>	<u>147,796</u>
	Unrestricted funds General £	Total 2023 £
Staff costs	101,189	101,189
Amortisation and depreciation	9,432	9,432
Other costs	125,159	125,159
	<u>235,780</u>	<u>235,780</u>

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of tangible fixed assets	7,036	9,432
Fees payable for the audit of the financial services	3,655	3,400
Fees payable to the auditor for non-audit services	850	850
Lease payments recognised as an expense	<u>48,886</u>	<u>18,235</u>

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	294,184	322,256
Social security costs	31,249	27,835
Employer contributions to pension plans	<u>5,864</u>	<u>6,331</u>
	<u>331,297</u>	<u>356,422</u>

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Administration and management	7	10

No employee received emoluments of more than £60,000 during the year.

The key management personnel are considered to be the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £30,098 (2023 - £56,147).

#### 9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Travel, subsistence and accommodation expenses of £1,137 (2023: £1,674) were reimbursed to 4 (2023: 4) trustees.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the current or previous year.

The amount of expenses waived by the trustees during the year totalled £Nil (2023 - £Nil).

#### 10 Intangible fixed assets

	Other intangible asset £	Total £
<b>Cost</b>		
At 1 January 2024	20,000	20,000
At 31 December 2024	20,000	20,000
<b>Amortisation</b>		
At 1 January 2024	20,000	20,000
At 31 December 2024	20,000	20,000
<b>Net book value</b>		
At 31 December 2024	-	-
At 31 December 2023	-	-

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	4,738	75,530	6,481	86,749
Additions	-	1,296	-	1,296
At 31 December 2024	4,738	76,826	6,481	88,045
<b>Depreciation</b>				
At 1 January 2024	4,738	49,113	6,481	60,332
Charge for the year	-	7,036	-	7,036
At 31 December 2024	4,738	56,149	6,481	67,368
<b>Net book value</b>				
At 31 December 2024	-	20,677	-	20,677
At 31 December 2023	-	26,417	-	26,417

Included within plant and machinery are boats and engines with a total cost of £35,448 (2023: £35,448), depreciation brought forward of £18,688 (2023: £15,142) and a depreciation charge of £3,546 (2023: £3,546).

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 12 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	<u>1</u>	<u>1</u>

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 January 2024	<u>1</u>	<u>1</u>
At 31 December 2024	<u>1</u>	<u>1</u>
<b>Net book value</b>		
At 31 December 2024	<u>1</u>	<u>1</u>
At 31 December 2023	<u>1</u>	<u>1</u>

The charitable company has one wholly owned subsidiary, SLSCB Training Ltd, incorporated in the UK. The company was dormant during the year. The charitable company owns 100% of the ordinary share capital of the company. The net liabilities of the dormant company total £755 (2023: £755).



## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 13 Debtors

	2024	2023
	£	£
Trade debtors	33,498	1,276
Prepayments	19,668	16,631
Other debtors	9,642	4,573
	<u>62,808</u>	<u>22,480</u>

#### 14 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	962	962
Cash at bank	57,241	40,588
Short-term deposits	191,026	182,840
	<u>249,229</u>	<u>224,390</u>

#### 15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,477	3,594
Other taxation and social security	5,963	-
Other creditors	5,544	34,125
Accruals	82,623	4,400
	<u>103,607</u>	<u>42,119</u>

#### 16 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
<b>Land and buildings</b>		
Within one year	13,870	14,009
Between one and five years	77,439	34,877
	<u>91,309</u>	<u>48,886</u>

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 17 Pension and other schemes

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,864 (2023: £6,331).

#### 18 Funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	231,169	707,891	(714,746)	224,314
<i>Designated</i>				
GBR One Team	-	4,794	-	4,794
<b>Total funds</b>	<u>231,169</u>	<u>712,685</u>	<u>(714,746)</u>	<u>229,108</u>
	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	252,901	615,122	(636,854)	231,169
<b>Restricted</b>				
Charities Aid Foundation	-	13,446	(13,446)	-
Fisher Charitable Foundation	-	10,000	(10,000)	-
<b>Total restricted funds</b>	<u>-</u>	<u>23,446</u>	<u>(23,446)</u>	<u>-</u>
<b>Total funds</b>	<u>252,901</u>	<u>638,568</u>	<u>(660,300)</u>	<u>231,169</u>

The restricted funds are to be used as follows:

Charities Aid Foundation - Flood rescue training

Fisher Charitable Foundation - Volunteer beach lifeguard patrol project

## Surf Life Saving Great Britain

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	20,677	20,677
Fixed asset investments	1	1
Current assets	312,037	312,037
Current liabilities	(103,607)	(103,607)
Total net assets	<u>229,108</u>	<u>229,108</u>

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	26,417	26,417
Fixed asset investments	1	1
Current assets	246,870	246,870
Current liabilities	(42,119)	(42,119)
Total net assets	<u>231,169</u>	<u>231,169</u>

#### 20 Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	<u>224,390</u>	<u>24,839</u>	<u>249,229</u>
Total	<u>224,390</u>	<u>24,839</u>	<u>249,229</u>

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	<u>249,689</u>	<u>(25,299)</u>	<u>224,390</u>
Total	<u>249,689</u>	<u>(25,299)</u>	<u>224,390</u>

## **Surf Life Saving Great Britain**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **21 Related party transactions**

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

##### **SLSGB Training Limited**

(Subsidiary)

At the balance sheet date the amount due to/from SLSGB Training Limited was £Nil (2023 - £Nil).

During the year, a debt totalling £7,538 due to Surf Life Saving Great Britain from SLSGB Training Limited was written off due to the fact that SLSGB Training Limited is no longer trading.