

Charity registration number 298388 (England and Wales)

Company registration number 02205876

THE SUSSEX BEACON
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE SUSSEX BEACON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Paul Hilly (Chair)	
	Dr Richard Ma	
	Mr Matthew Dendy	
	Mr Mark Roche	(Appointed 6 November 2024)
	Dr Sonia Frances Raffe	(Appointed 6 November 2024)
	Mr Ian Wilson	(Appointed 6 November 2024)
	Mr Jason Palmer	(Appointed 6 November 2024)
Charity number	298388	
Company number	02205876	
Registered office	10 Bevendean Road Brighton East Sussex BN2 4DE	
Auditor	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	
Bankers	HSBC North Street Brighton East Sussex BN1 1SW	
	CAF Bank PO Box 289 West Malling Kent ME19 4TA	

THE SUSSEX BEACON

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THE SUSSEX BEACON

CHAIR'S FOREWORD

FOR THE YEAR ENDED 31 MARCH 2025

Our Impact

We are proud to share our 2024/2025 report, a powerful reflection of the lives of 112 patients and 400+ service users during the most challenging year in our 32-year history.

This report highlights both our achievements and the vital role we play in providing community-based palliative and end-of-life care for people living with HIV. It also showcases the work of our skilled Community Services Team, who are reaching growing numbers of disadvantaged people affected by some of the greatest intersectional health inequalities in our community.

We are especially proud of the diversity of our pan-Sussex cohort, which truly represents those living with HIV today as well as those who are at higher risk of experiencing health inequalities which may be exacerbated by intersectional factors— these include members of the LGBTQ+ community, migrants, refugees, people seeking asylum, and women who have too often been invisible or underserved in HIV provision.

Patients and service users of the Sussex Beacon frequently face socio-economic hardship or live on very modest incomes; only 10% of patients and 17% of service users are homeowners most service users are in social housing 52% of patients and 47% community service users, with a further 11% of community service users who have experienced homelessness and are housed in temporary or emergency accommodation.

We are proactive in our efforts to ensure those most in need of our specialist hospice care and community services reach the services they need in a timely manner.

Community Services

During the period there were 259 new referrals made into the Community Services team and over the course of the year the team managed a total of 503 referrals into our different service offers.

Whilst the number of referrals was consistent with the previous year, we have noted that there is a growing number of more vulnerable and complex individuals which often require more of the support worker's time. Issues relate to welfare benefits, housing and homelessness, mental health. Drugs and alcohol, trauma and stigma, immigration and domestic abuse alongside navigating the NHS with regards to their co-morbidities and ongoing physical health needs.

During the year we have seen a rise in service users from West Sussex which is attributed to closer working relationships with the HIV clinics and the establishing of peer hubs in Worthing and Crawley.

We are also proud of our diversity and reach into underserved groups such as women who now make up 49% of service users and those who belong to the global majority who represent 39% of our community service users.

Inpatient Unit

During the period we provided 10 months of palliative and end of life care to 112 patients in our community ward, however, in January 2025, we faced the painful closure of our inpatient unit, resulting in the loss of many long-serving and dedicated staff. Following an NHS review of HIV provision in Sussex our essential role in the local HIV clinical system was recognised, we are delighted to confirm that we will reopen our community-based hospice ward in 2026.

This is especially critical for our aging and frail patient cohort who have been receiving specialist HIV palliative care from the Sussex Beacon for decades, our integrated, collaborative and wrap-around services have significantly contributed to the patients of Brighton and Hove being the longest living with HIV in Europe.

Sustaining Our Work

Fundraising is critical to our work and like many charities we have implemented efficiencies to ensure that we operate to deliver best value for money. We thank our community and local businesses for the ongoing support for our work donating goods and hosting events to raise funds, alongside the legacies we have received we know each gift in a will has its own story of acceptance, compassion and care often provided by our dedicated nursing team.

THE SUSSEX BEACON

CHAIR'S FOREWORD (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We also had our most successful Brighton Half Marathan thanks to the sterling efforts of our runners and supporters in Team Beacon.

Our absolute commitment to palliative care for people living with HIV has however meant that we have been in a period of hiatus whilst the commissioning of our clinical work was being reviewed and to some degree this has impacted on aspects of our business planning. We purposely withheld writing our new strategy, until this was resolved and opted for a one-year Road Map to focus on six strategic columns:

- Financial Sustainability
- Quality & Compliance
- Well-led & Inclusive Culture
- Telling Our Story and Showing Our Impact
- Amplifying the voices of people living with HIV
- Profitable Trading & Flagship Shops

Our 2030 strategy is being developed with the support of external consultants who will be utilising their expertise to work with trustees, the senior management team, service users, and stakeholders in the HIV and wider health and social care landscape. The final strategy will be complete in early 2026.

Looking Ahead

Working together with our service users, community, stakeholders and supporters we have emerged from this period of challenge and change, with greater ambition to relaunch and expand our clinical services — extending our hospice care to patients from the wider LGBTQ+ community, while maintaining our long-standing specialism in HIV palliative and end-of-life care.

The LGBTQ+ community founded The Sussex Beacon in response to the AIDS crisis in the early 1990's and has supported us ever since; this next step feels both natural and deeply meaningful. Our new model has significant support from our patients, community and stakeholders who overwhelmingly in favour of the extension of our hospice offer to the community who have steadfastly supported the Beacon and as a means of future proofing and building financial sustainability.

Closing Thoughts

Now, more than ever, it is essential to champion inclusive and accessible healthcare delivered in safe, welcoming environments by skilled, culturally competent staff who truly reflect the communities we serve.

We extend our heartfelt thanks to our resilient staff, patients, service users, partners, and supporters across the charity, health, and social care sectors — and to our wider community. With you walking beside us, we look forward to building a stronger, more inclusive future, where high-quality hospice care and community support are accessible to all.

Fundraising Statement

The Sussex Beacon derives some of its income from the Public, this work is carried out by the Sussex beacon staff and volunteers

All fundraising activity is monitored by Sussex Beacon staff and either third party giving platforms (e.g. Just Giving) or sealed boxes (where cash is involved) are employed to ensure that donated funds are secure.

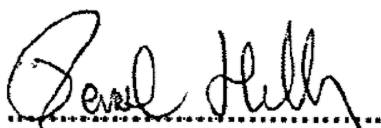
We have received one complaint about our fundraising activity regarding an incident that occurred at the very end of the previous financial year of 2023-24, the matter was reported to the fundraising regulator and satisfactorily concluded.

THE SUSSEX BEACON

CHAIR'S FOREWORD (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We do not approach any individual who has not expresses an interest in the charity and where we maintain communication with donors, this is written consent. Donors can opt out of fundraising communication at any point. The Sussex Beacon is registered with the fundraising regulator.



Paul Hilly

Chair

Date: 19/12/2025

THE SUSSEX BEACON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

The Sussex Beacon is a CQC registered hospice and registered charity. Its mission is to provide clinical care and psycho-social support for people living with HIV through the provision of specialist HIV palliative and end of life care services.

Our clinical services are run from our centre in Brighton where we have a 10-bed inpatient unit (CQC rated outstanding in 2021), therapy rooms and larger rooms for group work. We provide high quality, accessible and safe support in a welcoming and affirming environment. Our holistic approach is integrated into local HIV health and social care, alongside support to navigate wider aspects of health and social care provision.

Referrals to our inpatient unit are accepted from health and social care professionals and part funded by local contractual arrangements with the NHS for patients living in Sussex. Out of area referrals for our specialist HIV palliative care are funded through the individual's local health or social care provider. We are committed to our patients being experts in their own health management to prevent crisis and upstream care away from acute services; therefore, our palliative and community services can also be accessed via self-referral, as well as by third sector, health and social care professionals.

The Sussex Beacon works in close partnership with local and national HIV providers and clinical experts, our service users have participated in HIV Commissions focus groups related to the development of the new National HIV Action Plan due to be released at the end of 2025, as well as other localised Integrated Care Board patient consultations.

The amplified voices of our service users was also an integral part of the re-instating of our community-based specialist HIV clinical offer.

Our Community Services are also a key component of the local pan-Sussex HIV offer providing critical psycho-social support to over 400+ people living with HIV; our case work and peer hubs in East and West Sussex especially provide an essential 'lifeline' to individuals who feel experience high level of self-stigma and isolation.

Achievements and Performance

Inpatient Clinical Unit

Our Specialist Community Inpatient Unit providing palliative and end of life care for people living with HIV and other multi-morbidities is a unique and trailblazing model in the UK. Often the palliative needs of people living with HIV get lost in the positive messaging of U=U campaign (Undetectable = Untransmittable); often those living with HIV over decades face many health and psycho-social challenges that not associated with any other chronic health condition.

Why is Palliative and End of life Care important for people living with HIV?

People with many different health problems may need palliative care, especially if they are expected to deteriorate over time. This includes serious conditions such as cancers, dementia, heart disease, lung diseases, HIV/AIDS, neurological conditions, liver diseases and kidney diseases.'

World Health Organisation, Palliative Care the Essential Facts.

Our integrated approach to palliative care is distinct from traditional hospice models, beginning at diagnosis and extending across the full spectrum of need.

We are unique because of:

- Our HIV specialism — providing care tailored specifically for people living with HIV.
- Our partnerships and cross-sector collaboration — working seamlessly across health, social care, and community organisations.
- Our commitment to accessibility and inclusion — serving a diverse client group who often face multiple disadvantages due to intersecting protected characteristics and socio-economic circumstances.

THE SUSSEX BEACON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)





FOR THE YEAR ENDED 31 MARCH 2025

During the period we cared for 112 patients over a 10-month period providing a total of 1,842 bed nights to our core Brighton and Hove contract of six beds; it is important to note towards the end of operations we were exiting provision therefore stopped taking admissions that would have extended into the period of closure.

The key to the success of our clinical care is the 32 years of knowledge we have accumulated about the care and treatment of people living with HIV provide through our partnership with the Lawson Unit and a dedicated clinical team.

Our understanding of HIV and cultural competence ensures that patients feel safe to be their authentic selves which Hospice UK research highlights to be a wider concern particularly in our LGBTQ+ community and their experience of end of life and palliative care. Our work with the LGBTQ+ community will naturally inform and be at the heart of evolved hospice offer when we re-open our clinical ward in 2026.



End of Life Care Case Study

 Patient Snapshot 49-year-old Black African heterosexual man. Specific request: Patient declined any discussion of HIV status—confidentiality fully respected. Siblings very engaged and family strong commitment to religious faith. Prognosis: Death expected within weeks. Length of stay 45 days Outcome: RIP	 Clinical Summary -Aortic occlusion below renal arteries; left above-knee amputation (2023); right leg necrotic & surgery not viable. - Comorbidities: Severe heart failure - Care status: DNACPR in place, no escalation plan, bedbound, Waterlow score 44. Required full nursing care Patient declined any discussion of HIV status—confidentiality fully respected.
 Clinical & Multi-disciplinary Care Complex pain management for necrotic limb—required anticipatory analgesia, titration, and frequent review. -Full nursing dependency, complete immobility & risk of pressure injury; intensive nursing input for repositioning, skin integrity, and personal care. Collaborative input from: -Medical and nursing teams -Specialist palliative care team -Tissue Viability service for wound management -Occupational Therapy for comfort and positioning support -Pharmacy and pain management for complex analgesic planning -Dressing changes required coordinated pre-procedure analgesia, reassurance, and compassionate communication.	 Psycho-social & Cultural Considerations -Family conflict: Siblings faith in recovery v patient prioritisation of physical comfort. - Sensitive communication upheld patient's expressed preferences and confidentiality regarding HIV status. - Cultural awareness and compassionate mediation were key to supporting family understanding and acceptance.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

 <small>shutterstock.com - 2404530457</small>	Equality & Access Observations Cultural and language challenge for family to navigate wider healthcare system. Highlights importance of culturally competent care and access to interpreter Considerate management of HIV status and other culturally sensitive conditions	 Care Outcomes - Patient received dignified, comfort-focused, and culturally competent care, consistent with personal wishes. - multidisciplinary collaboration ensured holistic management despite medical and psychosocial complexity. - Integrated end-of-life care for high-dependency, high-complexity patients. - Reinforces the value of cross-sector palliative care models that align acute and hospice services to deliver seamless, person-centered care
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Community Services

Our Community Services Team provides vital psycho-social support to people living with HIV across Sussex. We work closely with healthcare providers, including HIV clinics, GPs, community HIV nurses, third-sector partners, and local authorities, to address increasingly complex needs, including:

- Welfare benefits, housing, and homelessness
- Mental health and emotional wellbeing
- Trauma and HIV-related stigma
- Immigration and asylum support
- Drug and alcohol issues
- Domestic abuse
- Navigating healthcare and co-morbidity management
- Maintaining treatment adherence

The team's work is trauma-informed and user-led, empowering people to self-manage, build resilience, to live well. By providing stabilisation and ongoing support, we reduce escalation to crisis services and improve quality of life.

Our Hub and Spoke Model

The Sussex Beacon benefits from a central hub that anchors our work across Sussex while allowing flexible, community-based support. Our services are tailored to meet a range of from newly diagnosed individuals (inc. Opt-Out testing), those with complex physical and mental health needs, and people aging with HIV.

Our hub offers a wide range of services, including:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- **Day Services** – structured programmes to support health, wellbeing, and social connection
- **Women and Families Work** – women only groups and specialist support for women living with HIV and their families
- **Peer Mentors** – mentoring support across Sussex
- **Peer-Led Groups** – social connection and shared experiences in East and West Sussex
- **Staff Co-Located in HIV Clinics** – providing seamless integration with clinical care
- **Outreach and Specialist Aging & Frailty Workers** – detached work in the community dedicated support for our older adults with HIV
- **Positive Exercise Programme** – building strength, stability, and wellbeing
- **Formula Milk Programme** – practical support through the provision of formula milk for babies

This hub-and-spoke approach allows us to respond effectively to the diverse and evolving needs of people living with HIV across Sussex.

New Diagnosis Case Study

 <p>Service User Profile Newly diagnosed white heterosexual woman aged 65. Multiple pre-existing health conditions. Never previously tested for HIV, late diagnosis after critical illness. Relieved at the identification of the cause of her ill health, however, emotional adjustment and stigma are significant challenges.</p>	 <p>Key Challenges - Limited knowledge of HIV and disclosure. - Emotional distress and social isolation. - Need for sensitive, age-appropriate peer support.</p>
 <p>Interventions & Support Day Service- gradual introduction to peers living with HIV to reduce social isolation. Case work- Education on HIV management and treatment. (Case Worker also has lived experience)</p>	 <p>Outcomes & Impact Improved understanding of HIV and self-management. Established supportive peer network including other older women living with HIV. Increased confidence in communicating with close family and friends about living with HIV. Support around acceptance and managing feelings of self-stigma.</p>
 <p>Future Goals Encourage and maintain peer support engagement. Support and information to family to maintain wellbeing. Monitor and support around health management to prevent complications and reduce future health complications.</p>	 <p>Service Rationale Holistic age-sensitive HIV support service offers to: - - improve and support adherence - reduce isolation & self-stigma - facilitate safe and confident disclosure - prevent deterioration in physical, emotional and mental wellbeing</p>

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Why is Peer Support and Peer Mentoring important?

'Peer support is a relationship in which participants see each other as equal partners... HIV services should maximise the use of peer support as set out in the National Standards for Peer support in HIV''

Peer mentoring and **peer support** from people also living with HIV is a **BHIVA Standard of Care** because it is proven to be a vital part of **holistic, person-centred HIV care**. BHIVA recognises that effective HIV management goes beyond medical treatment — it must also address emotional, social, and psychological wellbeing.

The Sussex Beacon is privileged to both have staff and volunteer peer mentors developing and delivering Sussex Beacon services. BHIVA Standard 2b Self-management and peer support notes this model:-

- Improves Psychological and Emotional Wellbeing
- Improves Engagement and Treatment Outcomes
- Reduces Stigma and Builds Confidence
- Supports Equity and Access

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Peer Mentoring case study supporting newly diagnosed woman through peer support and valuable lived experience

 <p>Peer Mentor Snapshot Mentor white gay male, living with HIV for over 30 years, semi-retired & seeking meaningful volunteer experience. Introduced to the Sussex Beacon Peer Mentor Program via his HIV consultant.</p> <p>Mentee: White heterosexual female early 40's recently diagnosed with HIV following an unexpected result. Long term partner also diagnosed. Referred by Crawley HIV Clinic.</p>	 <p>Key Challenges for mentee 16-year-old son required HIV testing and was unaware of parental diagnoses. Presenting with acute emotional distress, anxiety, and shock. Concerns regarding disclosure of HIV status within the family. Impact of shared diagnosis between long term partner and mentee. Loss of intimacy and sexual connection in her relationship. Potential side effects and long-term adherence to antiretroviral therapy (ART).</p>
 <p>Interventions & Support Mentor development: Completed structured peer mentor training programme; and completed suicide awareness and safeguarding training. Engaged in ongoing professional development and supervision.</p> <p>For the Mentee: Supported to prioritise son's HIV testing (result: negative). Education around HIV transmission, including U=U (Undetectable = Untransmittable) and myth-busting. Emotional support around disclosure decisions. Guidance on managing HIV while travelling, including medication storage and insurance considerations.</p>	 <p>Outcomes & Impact Mentor: High level of satisfaction and personal pride in ability to support and utilize lived experience.</p> <p>Mentee reported significant improvements in mental health, emotional resilience, and physical wellbeing. Successful navigation of disclosure decisions. Relationship intimacy restored, strengthening emotional bonds and mutual support within the partnership. Mentee empowered to support her partner's adjustment to their diagnosis. Demonstrated increased confidence and autonomy in managing her health. Case highlights the mutual benefit and value of Peer Mentoring by multi-disciplinary HIV teams supporting BHIVA standard.</p>
 <p>Future Goals Mentor: continued participation in the Sussex Beacons Peer Mentoring service.</p> <p>Mentee: Peer Mentor support stepped down to check-in basis as requested.</p> <p>Expressed interest in attending a women's peer support group.</p> <p>Aspires to become a peer mentor in the future.</p> <p>Currently employed and exploring further education to support career development.</p>	 <p>Service Rationale This case exemplifies the critical role of the Sussex Beacon's Peer Mentoring Program in addressing the complex psychosocial needs of individuals living with HIV. Peer-led interventions, grounded in lived experience, provide:</p> <ul style="list-style-type: none"> Emotional and practical support. Improved ART adherence. Reduction in stigma and isolation. Enhanced mental and physical health outcomes. <p>Such services are instrumental in preventing health crises and promoting long-term wellbeing within the HIV community as per BHIVA standards..</p>

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Diversity and Inclusive Care

At the Sussex Beacon, access, safety, and cultural competence are at the heart of everything we do. Our commitment is strengthened by staff with lived experience of HIV and an active service user forum, ensuring that care is informed by real-life experience and patient voices.

Building trust is especially important for patients and service users who are more isolated, particularly in East and West Sussex, as well as those who have experienced discrimination or marginalisation due to HIV or other intersecting characteristics such as ethnicity, gender, sexuality, disability, or age.

We are proud that the Sussex Beacon's user demographic reflects the true diversity of people living with HIV. Many of our patients face the greatest health inequalities, including LGBTQ+ people, people from the global majority, and women whose needs have historically been underserved. Housing status further highlights the economic vulnerabilities faced by many in our cohort.







By centring inclusive, culturally competent care, we ensure that every patient feels safe, understood, and supported, regardless of their background or circumstances.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The table below illustrates the diversity of our patient and service user cohort; showing percentage breakdown of marginalised groups within our patient and service user cohort with intersectional characteristics who experience the most health inequalities and experience higher levels of socio-economic disadvantage.

 GENDER IDENTITY	 ETHNICITY	 SEXUALITY
Inpatient Unit Female = 15% Male = 85%	Inpatient Unit Global Majority = 7% White = 93%	Inpatient Unit Bisexual = 1% Heterosexual = 22% MSM / Gay = 77%
Community Services Female = 49% Male = 48% Non-Binary = 2% Trans = 0.5% Not shared = 0.5%	Community Services Global Majority = 40% White = 56% Prefer not to say = 4%	Community Services Bisexual = 4% Heterosexual = 45% MSM/Gay = 47% Other = 4%
 MIGRANT STATUS	 AGE	 Socio/Economic Indicator
Inpatient Unit UK National = 93% RAS / Migrant = 7%	Inpatient Unit 20-29 = 2% 30-39 = 5% 40-49 = 15% 50-59 = 41% 60-69 = 25% 70-79 = 12%	Inpatient Unit Homeowner = 10% Private Rented = 5.5% Social Housing = 52% Supported Housing = 5.5% Not shared = 27%
Community Services Healthcare Visa = 5% Migrant = 36% Not stated = 5% Refugee/ Asylum Seeker = 15% UK National = 36%	Community Services 20-29 = 5% 30-39 = 17% 40-49 = 20% 50-59 = 30% 60-69 = 16% 70-79 = 6% 80-89 = 2% 90+ = 0.5% Not shared = 3.5%	Community Services Homeowner = 17% Private Rented = 20% Social Housing = 47% Temporary/Emergency Accommodation = 11% Living with Parents = 3% Not shared = 2%

Our Charity Shops & Volunteers

Our charity shops in Brighton play an important role in raising funds for the Sussex Beacon but also keep the conversation about HIV and the lives of people who live with HIV in the public domain. Tackling stigma, helping ongoing messaging about prevention and U = U (undetectable = untransmittable).

Our volunteer workforce is integral to the Sussex Beacon, helping us to run the shops, operate our van, provide reception and admin support, events and maintain our garden. As well as provide governance oversight from our

THE SUSSEX BEACON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Board of dedicated trustees. Special thanks to our Volunteer Ambassadors who have worked tirelessly to support events and be the voice of the Beacon over many decades.

Our Events

The Brighton Half Marathon is our flagship event; and in March 2025 Team Beacon had a record 450 supporters running alongside our wonderful local and national celebrities. We also ran a very successful comedy night for our Women and Families work and Formula Milk programme.

We also took service users, staff, trustees and longtime supporters of the Sussex Beacon to a parliamentary reception to celebrate 30th Birthday; we were also privileged to be invited to the Prime Ministers Downing Street reception for World AIDS Day.

We continue to be grateful to our many supporters in the corporate, entertainment and hospitality sector who work tirelessly to run events and fundraising nights for us.

Financial Review

The statement of Financial Activities, before investment losses, shows a net deficit of £159,395.

The following section of this report summarises and explains the financial information presented in the financial statements.

2024-25 continued the challenging financial environment of the previous year, with many activities, especially those related to fundraising being affected by inflationary increases.

This is reflected in these results and, particularly, the reduction in reserves. The Trustees have taken decisions always mindful of the financial situation but also, crucially, of the need to maintain the unique services of the charity on which so many people rely.

Reserves policy

As of the 31st March 2025, The Sussex Beacon held total reserves of approximately £235,300. The charity holds tangible fixed assets, which are integral to the charity's service delivery. To represent that these funds are tied up in fixed assets, a designated fund in this amount is held amounting to £564,923. £23,568 of restricted funds were held at the year end, representing funds having a purpose specified by the donor.

The Sussex Beacon operates in an uncertain funding environment. To make sure that we are as financially stable as possible, we aim to maintain reserves of at least 4 months running costs. These reserves allow us to cover the cost of running our services in the event of a withdrawal of funding and to deal with the worst-case scenario of a rapid shutdown of the charity's activities.

The adverse financial circumstances of the last three financial years have resulted in the depletion of our reserves and the Trustees have needed to revise our reserves policy and strategy in order to take account of this.

The trustees continue to work to make further provisions to ensure that the charity is protected against further adverse financial events.

Going concern

These financial statements are prepared on the going concern basis. The trustees have considered the charity's current financial position and future prospects as part of their assessment of the going concern basis for preparing these financial statements. While the charity has previously faced material uncertainties regarding its ability to continue as a going concern, the trustees are pleased to report that the position has improved compared to the prior year.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

During the year, the charity has taken steps to strengthen its financial resilience, including cost reduction, securing additional funding commitments (NHS and National Lottery funding) and improving operational efficiencies. As a result, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Nevertheless, the trustees remain mindful of ongoing uncertainties in the wider economic environment and continue to monitor the situation closely.

Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis. No material uncertainties that materially affect the charity's ability to continue as a going concern have been identified at the date of approval of these financial statements.

Plans for future periods

The Sussex Beacons business plan was due for renewal in April 2024; the broad objectives were extended by trustees to ensure that the new strategy was developed under the new CEO Rachel Brett who joined in April 2024.

The withdrawal of NHS funding for our clinical work created a significant challenge to the development of our new strategy whilst HIV community-based care was under review. Rather developing a strategy that was missing key areas of delivery a 12-month Strategic Road Map was created to manage this period of uncertainty.

Under the Road Map we have made significant progress on quality & compliance, governance oversight, data collection, amplifying the voices of people living with HIV.

Our new commissioning arrangements with NHS Sussex were only signed off in October 2025 so it is now with renewed vigour that we can now begin our building back a financially sustainable hospice offer for people living with HIV and an extended patient group for people from the LGBTQ+ community who chose to receive palliative and end of life care from the Sussex Beacon.

Structure, governance and management

The Trustees of the Sussex Beacon are the charity's trustees under charity law and the directors of the charitable company.

The Sussex Beacon is a charitable company limited by guarantee, incorporated on 16th December 1987. It was registered with the Charity Commission on the 21st January 1988. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company is governed under its Articles of Association. On 29/11/2021, the annual general meeting resolved to adopt a new set of Articles of Association.

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Paul Hilly (Chair)

Dr Richard Ma

Ms Felicity Morgan (Vice Chair)

Mr Matthew Dendy

Mr Jane Phoenix

Mr Mark Roche

Dr Sonia Frances Raffae

Mr Ian Wilson

Mr Jason Palmer

(Resigned 16 January 2024)

(Appointed 16 January 2024)

(Resigned 28 June 2023)

(Appointed 6 November 2024)

(Appointed 6 November 2024)

(Appointed 6 November 2024)

(Appointed 6 November 2024)

(Appointed 6 November 2024)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Governance

The Sussex Beacon values diversity as an important factor for accountability and public confidence. As a result, we seek to appoint board members from a variety of backgrounds to bring a variety of skills and experience to the board.

If a position on the board we will advertise the position in the appropriate media. Potential new trustees will be interviewed by the Chair and other officers of the Board and then may be put forward to a vote at the next Board meeting. Should their appointment be approved, they will join the Board of Trustees, and an induction process will be put in place.

Under the Articles of Association, trustees are elected at the Annual General Meeting to serve a period of three years, followed by a possible reappointment for a further two similar three-year terms.

The following procedure is used to select and assess candidates' suitability for the role:

- We undertake a skills audit of existing trustees to identify skills required by the Board, to perform effectively, and to see whether there are any skills gaps.
- We will utilise the audit findings to target the recruitment of new trustees to ensure we fill gaps and build our expertise.
- We ensure that all new trustees are aware of the legal rules on eligibility to serve as a trustee, bearing in mind that it remains a criminal offence to serve as a trustee if disqualified from doing so. We follow Charity Commission published guidance on our obligations to check the eligibility of new Trustees and on other specific recommended checks we need to make.
- We have arrangements in place for identifying and managing conflicts of interest and ensuring that new Trustees are aware of these arrangements.
- Trustees are given the opportunity to attend on-going training and annual away-days are held to review the organisational strategic plan and Trustee issues.
- Trustees are provided with a copy of the Charity's governing document, along with Charity Commission publications on the legal duties and responsibilities of Trustees.

Our Trustees commit five to six days a year, including the attendance of six, two and half-hour board meetings, a full-day workshop, plus relevant sub-committee meetings. They are also strongly encouraged to attend public meetings and fundraising events during the year.

Sub-committee meetings include: The Finance Audit Committee, which provides oversight for the financial and operational risks within The Sussex Beacon; and the Quality and Governance Committee, which oversees clinical governance.

Management

The Board of Trustees delegates the day-to-day operations to the Chief Executive. Service users work with the Chief Executive and the Board of Trustees to inform discussions and raise issues through the Service User Forum. This group is administratively supported by the Beacon but decides its own programme. It reports directly into the Trustee Board.

The Trustees consider that the key leadership of the charity comprise the Board of Trustees, the Chief Executive and the senior management team Clinical Manager, Head of Income, Community Services Manager and Trading Manager.

No serving Trustee of the charity receives remuneration. The pay of staff, including senior staff, is reviewed on an annual basis by the Board of Trustees. When recruiting senior staff members, the charity assesses the requirements of the role and pay in other, similar organisations.

THE SUSSEX BEACON

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The ultimate responsibility for risk management lies with the Board of Trustees, who delegate authority for the implementation of the strategy at an operational level to the Executive Director. A corporate risk register is compiled under the supervision and oversight of the Board and mitigation activity reviewed regularly.

The trustees' attitude to risk is to minimise or eradicate wherever possible, while recognising that the business model of a charity that relies on fundraised income is inherently risky.

The Board of Trustees consider the key risks to be:

Inadequate funding threatening the operations of the charity

Strong cost control and cash management complement continual development of new sources of income. We are delivering to our fundraising plan and managing costs to provide robust assurance of future operations.

Workforce issues – permanent and voluntary

The charity is finding, like all business at present, that recruitment is challenging. This is particularly the case with Nurses who receive terms and conditions in the NHS that the charity cannot compete with alongside the additional pressure on the available workforce as more nurses move to agency working.

Permanent staff have a full programme of support including training, supervision and clear and transparent communications. Volunteer resources are well planned, and continued initiatives are taken to ensure that the correct level of resource is available.

Safety issues

A strong culture of safeguarding is in place and is continually updated and monitored, reducing risks to staff, volunteer and service users.

THE SUSSEX BEACON

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of The Sussex Beacon for the purpose 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE SUSSEX BEACON

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE SUSSEX BEACON

Opinion

We have audited the financial statements of The Sussex Beacon (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE SUSSEX BEACON

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE SUSSEX BEACON

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

THE SUSSEX BEACON

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE SUSSEX BEACON

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested substantively for grant and contract income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE SUSSEX BEACON

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE SUSSEX BEACON

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



(Senior Statutory Auditor)

For and on behalf of Darren Harding ACA FCCA DChA, Statutory Auditor

Chartered Accountants

Richard Place Dobson Services Limited

Ground Floor

1-7 Station Road

Crawley

West Sussex

RH10 1HT

Date: 22 December 2025.

Darren Harding ACA FCCA DChA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE SUSSEX BEACON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	234,848	148,485	383,333	895,909
Charitable activities	4	863,334	-	863,334	680,895
Other trading activities	5	404,901	-	404,901	326,659
Investments	6	2,886	-	2,886	455
Total income		<u>1,505,969</u>	<u>148,485</u>	<u>1,654,454</u>	<u>1,903,918</u>
Expenditure on:					
Raising funds	7	423,529	-	423,529	406,380
Charitable activities	8	1,244,963	145,357	1,390,320	1,348,072
Total expenditure		<u>1,668,492</u>	<u>145,357</u>	<u>1,813,849</u>	<u>1,754,452</u>
Net income/(expenditure) and movement in funds		<u>(162,523)</u>	<u>3,128</u>	<u>(159,395)</u>	<u>149,466</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>374,246</u>	<u>20,440</u>	<u>394,686</u>	<u>245,220</u>
Fund balances at 31 March 2025		<u>211,723</u>	<u>23,568</u>	<u>235,291</u>	<u>394,686</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SUSSEX BEACON

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	769,549	126,360	895,909
Charitable activities	4	680,895	-	680,895
Other trading activities	5	326,659	-	326,659
Investments	6	455	-	455
Total income		1,777,558	126,360	1,903,918
Expenditure on:				
Raising funds	7	406,380	-	406,380
Charitable activities	8	1,216,280	131,792	1,348,072
Total expenditure		1,622,660	131,792	1,754,452
Net income/(expenditure) and movement in funds		154,898	(5,432)	149,466
Reconciliation of funds:				
Fund balances at 1 April 2023		219,348	25,872	245,220
Fund balances at 31 March 2024		374,246	20,440	394,686

THE SUSSEX BEACON

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	14	580,448	624,742
Investments	15	-	2
		<u>580,448</u>	<u>624,744</u>
Current assets			
Debtors	16	44,818	818,155
Cash at bank and in hand		83,814	6,289
		<u>128,632</u>	<u>824,444</u>
Creditors: amounts falling due within one year	18	<u>(473,789)</u>	<u>(1,054,502)</u>
Net current liabilities		<u>(345,157)</u>	<u>(230,058)</u>
Total assets less current liabilities		<u>235,291</u>	<u>394,686</u>
The funds of the charity			
Restricted income funds	20	23,568	20,440
Unrestricted funds	21	211,723	374,246
		<u>235,291</u>	<u>394,686</u>

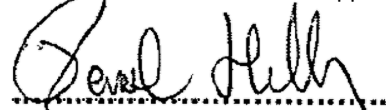
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on11/12/2025



Mr Paul Hilly (Chair)

Trustee

Company registration number 02205876 (England and Wales)

THE SUSSEX BEACON

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		183,531		(149,860)
Investing activities					
Purchase of tangible fixed assets		(3,894)		(699)	
Proceeds from disposal of investments		2		-	
Investment income received		2,886		455	
Net cash used in investing activities			(1,006)		(244)
Financing activities					
Repayment of borrowings		(105,000)		105,000	
Net cash (used in)/generated from financing activities			(105,000)		105,000
Net increase/(decrease) in cash and cash equivalents			77,525		(45,104)
Cash and cash equivalents at beginning of year			6,289		51,393
Cash and cash equivalents at end of year			83,814		6,289

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Sussex Beacon is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Bevendean Road, Brighton, East Sussex, BN2 4DE.

1.1 Accounting convention

The accounts have been prepared under the historical cost convention, prepared in sterling which is the function currency of the entity and rounded to the nearest £.

These accounts are for the charitable company only and do not include its subsidiaries, which have been dormant throughout the year.

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

The Sussex Beacon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds which have been earmarked by the trustees for future capital projects. The aim and use of each fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over receipt of the income. Legacies are recognised when entitlement, measurement and probability and receipt can be satisfied.

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where it can be quantified, and a third party is bearing the cost. No amounts are included in the financial statement for services donated by volunteers. The charity does not value donated goods at year end because the significant costs of doing significantly outweigh the benefit. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately. Where grants are restricted to future accounting periods, or have other conditions set by the funder that prevent immediate recognition, they are deferred and recognised as the charity gains entitlement to the income.

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from charity shops and fundraising events is accounted for on a received basis.

1.5 Expenditure

Expenditure is accounted for on an accrual basis with the irrecoverable element of VAT included with the item to which it relates. Expenditure is analysed as follows:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support the activities of the charity.

All costs are allocated between expenditure categories in the Statement of Financial Activities (SoFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly others are apportioned based on the staffing costs within each charitable activity as a proportion of total expenditure on staff costs. Expenditure is provided for when a legal or constructive obligation exist.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	2% straight line
Fixtures and fittings	Between 20% and 33% per annum
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The minimum value for capitalisation of fixed assets has been set at £1,000.

1.7 Fixed asset investments

Investments are included at market value at the balance sheet date. Realised and unrealised gains and losses on investments are included in the Statement of Financial Activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. Any termination payments are recognised in the period to which they relate. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Voluntary work

All the trustees donate their time spent running the charity on a voluntary basis and do not usually receive any remuneration for their work. The charity also relies on volunteers to assist with its activities. In line with the Charities SORP (FRS 102) (paragraph 6.18) the value of this time has not been included in these accounts as it is not possible to reliably measure the contribution of general volunteers.

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Useful life of leasehold properties

The determination of the appropriate useful lives of the leasehold properties held by the charity and the depreciation charges arising therefrom. These are as set out in the policy stated above.

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	32,110	23,006	55,116	43,312	-	43,312
Legacies receivable	92,576	-	92,576	624,963	-	624,963
Grants	73,614	125,479	199,093	75,034	126,360	201,394
Gift Aid	36,548	-	36,548	26,240	-	26,240
	<u>234,848</u>	<u>148,485</u>	<u>383,333</u>	<u>769,549</u>	<u>126,360</u>	<u>895,909</u>

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	In-Patient Unit	Health & Wellbeing Services	Total 2025	In-Patient Unit	Health & Wellbeing Services	Charitable income 3	Total 2024
	2025	2025		2024	2024	2024	
	£	£	£	£	£	£	£
Services provided under contract	665,944	22,345	688,289	628,325	44,770	7,800	680,895
Other income	175,045	-	175,045	-	-	-	-
	<u>840,989</u>	<u>22,345</u>	<u>863,334</u>	<u>628,325</u>	<u>44,770</u>	<u>7,800</u>	<u>680,895</u>

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	198,901	127,823
Shop income	192,774	193,682
Other income	13,226	5,154
	<hr/>	<hr/>
Fundraising and trading activities	404,901	326,659
	<hr/>	<hr/>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,886	455
	<hr/>	<hr/>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	180,670	178,274
Staging fundraising events	58,756	50,431
	<hr/>	<hr/>
	239,426	228,705
	<hr/>	<hr/>
Trading costs		
Operating charity shops	184,103	177,675
	<hr/>	<hr/>
Total costs	423,529	406,380
	<hr/>	<hr/>

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	In-patient unit	Health & wellbeing service	Total 2025	In-patient unit	Health & wellbeing service	Total 2024
	2025 £	2025 £	£	2024 £	2024 £	£
In-patient unit	672,678	-	672,678	777,899	-	777,899
Health and wellbeing service	-	166,449	166,449	-	128,996	128,996
Charitable expenditure heading 3	(1,377)	-	(1,377)	-	-	-
	<u>671,301</u>	<u>166,449</u>	<u>837,750</u>	<u>777,899</u>	<u>128,996</u>	<u>906,895</u>
Share of support costs (see note 9)	442,056	110,514	552,570	360,443	80,734	441,177
	<u>1,113,357</u>	<u>276,963</u>	<u>1,390,320</u>	<u>1,138,342</u>	<u>209,730</u>	<u>1,348,072</u>
Analysis by fund						
Unrestricted funds - general	968,000	276,963	1,244,963	1,138,342	77,938	1,216,280
Restricted funds	145,357	-	145,357	-	131,792	131,792
	<u>1,113,357</u>	<u>276,963</u>	<u>1,390,320</u>	<u>1,138,342</u>	<u>209,730</u>	<u>1,348,072</u>

9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	48,189	47,950
Administration	280,912	166,463
Governance costs	18,594	23,184
Housekeeping	196,625	193,980
Audit fees	8,250	9,600
	<u>552,570</u>	<u>441,177</u>
Analysed between:		
In-patient unit	442,056	360,443
Health & Wellbeing service	110,514	80,734
	<u>552,570</u>	<u>441,177</u>

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	8,250	9,600
	Depreciation of owned tangible fixed assets	48,189	47,950
		<u> </u>	<u> </u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Direct charitable services	35	33
Support services	10	10
Fundraising	4	4
Retail	6	6
	<u> </u>	<u> </u>
Total	55	53
	<u> </u>	<u> </u>

The total employee benefits of the key management personnel of the charity were £263,778 (2024: £130,352). The charity paid £4,213 to Matthew Barker Ltd (2024: £5,952) for the services of the Clinical Services Director.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£70,001 - £80,000	2	1
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	1,436,130	44,833	22,668	1,503,631
Additions	-	3,894	-	3,894
At 31 March 2025	1,436,130	48,727	22,668	1,507,525
Depreciation and impairment				
At 1 April 2024	832,690	30,330	15,868	878,888
Depreciation charged in the year	38,517	5,138	4,534	48,189
At 31 March 2025	871,207	35,468	20,402	927,077
Carrying amount				
At 31 March 2025	564,923	13,259	2,266	580,448
At 31 March 2024	603,439	14,503	6,800	624,742

15 Fixed asset investments

	Add investments 1 £
Cost or valuation	
At 1 April 2024 & 31 March 2025	2
Impairment	
At 1 April 2024	-
Disposals	2
At 31 March 2025	2
Carrying amount	
At 31 March 2025	-
At 31 March 2024	2

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	7,803	175,785
Other debtors	8,000	8,000
Prepayments and accrued income	29,015	634,370
	<u>44,818</u>	<u>818,155</u>

17 Loans and overdrafts

	2025	2024
	£	£
Loans	-	105,000
	<u>-</u>	<u>105,000</u>
Payable within one year	-	105,000
	<u>-</u>	<u>105,000</u>

18 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Borrowings	17	-	105,000
Other taxation and social security		73,759	400,836
Deferred income	19	40	155,298
Trade creditors		380,488	348,705
Other creditors		2,322	7,985
Accruals		17,180	36,678
		<u>473,789</u>	<u>1,054,502</u>

19 Deferred income

	2025	2024
	£	£
Other deferred income	40	155,298
	<u>40</u>	<u>155,298</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	40	155,298
	<u>40</u>	<u>155,298</u>

Movements in the year:

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19	Deferred income		(Continued)
	Deferred income at 1 April 2024	155,298	144,106
	Released from previous periods	(155,298)	(144,106)
	Resources deferred in the year	40	155,298
		<u> </u>	<u> </u>
	Deferred income at 31 March 2025	40	155,298
		<u> </u>	<u> </u>

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Big Lottery	4,560	123,681	(128,241)	-
Morrisons	14,503	21,400	(12,335)	23,568
Gilead	-	1,800	(1,800)	-
Other	-	1,604	(1,604)	-
Peer Action	1,377	-	(1,377)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	20,440	148,485	(145,357)	23,568
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Big Lottery	4,300	124,560	(124,300)	4,560
Morrisons	20,195	-	(5,692)	14,503
Gilead	-	1,800	(1,800)	-
Peer Action	1,377	-	-	1,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	25,872	126,360	(131,792)	20,440
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

(Continued)

Lottery

Our 3 year Reaching communities Fund supporting our Community Services. This funding has been renewed in 2025 for a further 3 years.

Kitchen Refurb

Funding to support the refurbishment of our patient kitchen. This will be expended within the 25/26 financial year

Morrisons Foundation

We were granted £21,400 toward the cost of events.

Gilead

Grant award for costs associated with Drag Workshop, this has been completed and fully expended

Peer Action

Restricted Fund towards our Peer Support Services, this has been expended during the financial year

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed assets	603,439	-	-	(38,517)	564,922
General funds	(229,193)	1,505,969	(1,668,492)	38,517	(353,199)
	<u>374,246</u>	<u>1,505,969</u>	<u>(1,668,492)</u>	<u>-</u>	<u>211,723</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed assets	641,956	-	-	(38,517)	603,439
General funds	(422,608)	1,777,558	(1,622,660)	38,517	(229,193)
	<u>219,348</u>	<u>1,777,558</u>	<u>(1,622,660)</u>	<u>-</u>	<u>374,246</u>

Fixed assets

A long term designated fund was created in 2014 to reflect the book value of the land and buildings, including any long term improvements, as these funds are not readily available to the charity.

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	580,448	-	580,448
Current assets/(liabilities)	(368,725)	23,568	(345,157)
	<u>211,723</u>	<u>23,568</u>	<u>235,291</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	624,742	-	624,742
Investments	2	-	2
Current assets/(liabilities)	(250,498)	20,440	(230,058)
	<u>374,246</u>	<u>20,440</u>	<u>394,686</u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	16,500	16,500
Between two and five years	66,000	66,000
In over five years	72,875	89,375
	<u>155,375</u>	<u>171,875</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE SUSSEX BEACON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25	Cash generated from/(absorbed by) operations	2025 £	2024 £
	(Deficit)/surplus for the year	(159,396)	149,467
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,886)	(455)
	Depreciation and impairment of tangible fixed assets	48,189	47,950
	Movements in working capital:		
	Decrease/(increase) in debtors	773,337	(602,376)
	(Decrease)/increase in creditors	(320,455)	244,362
	(Decrease)/increase in deferred income	(155,258)	11,192
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	183,531	(149,860)
		<hr/>	<hr/>