

## **LIFE'S A BEACH 2022-23 TRUSTEE REPORT**

### **MISSION STATEMENT**

Life's a Beach is a charity set up by kitchenware retailer ProCook, to support the eradication of single use plastics from British beaches and the promotion of reusable products.

The charity was founded by ProCook owner Daniel O'Neill who was inspired to take positive action towards a more sustainable environment.

The plastic pollution crisis is ever growing, and we must act in order to protect our planet. According to the Surfers Against Sewage, Marine Litter Report 2014-2020, single use plastics make up on average 49% of beach litter. We also know that a plastic bottle discarded on a beach today could last 450 years in the marine environment, according to Seas at Risk, Single-use Plastics and the Marine Environment, 2017.

Life's a Beach is dedicated to reducing these shocking numbers through our core missions to act, educate, and encourage. We achieve this through the following three key areas of focus:

Beach Cleans and Litter Picks: To remove waste from our beautiful UK beaches and waterways.

Education: To educate and reach out to all generations about plastic pollution.

Sustainable Products: To encourage reusable alternatives to single use plastic

### **FUNDING**

The main source of funding continues to be via royalties on Life's A Beach products sold by ProCook since inception.

We have also diversified funding by asking for donations from our corporate cleans.

### **ACTIVITY**

2023 has been a hugely successful year for the charity mainly due to the activities of Sophie Chappell who has driven improvement in all of our targeted areas. The increased resource of seasonal interns has also helped the charity move forwards.

Social media reach has grown massively in all areas, with double the visitors to the website and massive improvements across all social media channels. These channels are vital to our mission of education and outreach, raising awareness about single-use plastic and the charity's goals.

We have undertaken 23 beach cleans, more than 3 times what we achieved in 2022 and look set to improve on this in 2024. We are already on track to collect more than double the amount of litter collected in 2023, in 2024.

Our beach cleans and litter pick events have seen increased community and corporate engagement. We went from 305 volunteers in 2022, to 630 in 2023. We will again aim for this level of growth as we move into 2024. Our events are focused on engaging all different types of people from all cultures, ages, and backgrounds. Our increased focus on community groups, schools, educational

societies, and corporate business volunteers, means that we are fulfilling our charity objective to engage and educate as many people as possible.

In addition to this, we have initiated our educational school's programme. We host educational talks and workshops aimed at educating about single-use plastics and recycling. We have rolled out this programme at seven schools to date, as well as multiple summer schools, and children's extra-curricular groups. We have supplied reusable water bottles to seven schools to date, to prevent children using single-use plastic bottles.

We have also launched a water dispenser scheme where large public venues can work with us to install a water fountain that the public can use to refill bottles, rather than relying upon single-use plastic. We have implemented this scheme with three venues to date and expect to grow this in 2024.

The charity is in great shape and has not just recovered but grown since the Covid shutdown. We will continue to build upon our charitable objectives, strengthening our programmes and seeing them flourish as we head into 2024.

REGISTERED CHARITY NUMBER: 1185046

REPORT OF THE TRUSTEES AND  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD  
1 APRIL 2022 TO 31 MARCH 2023  
FOR  
LIFE'S A BEACH

Life's A Beach

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### **Charity vision and aims**

Life's a Beach is a charity set up by kitchenware retailer ProCook, to support the eradication of single use plastics from British beaches and the promotion of reusable products. Their purpose is the conservation and protection of the natural environment and advancing education of reusable products and the importance of eradicating single use plastics.

The charity was set up by ProCook founder Daniel O'Neill who was inspired to take positive action towards a more sustainable environment. According to Surfers Against Sewage, Marine Litter Report, 2014-2020 Vision, single use plastics make up on average 49% of beach litter and a plastic bottle discarded on a beach today could last 450 years in the marine environment (Seas at Risk, Single-use Plastics, and the Marine Environment, 2017). Nearly all the 7 million single use coffee cups that are used each day do not get recycled and end up in landfill. Life's a Beach is dedicated to supporting the mission to reduce these numbers through schemes which include education, the promotion of reusable products and organised beach cleans.

The charity's objectives are to act to remove waste from UK beaches and wasteways, to educate and reach out to younger generations about plastic pollution and to encourage reusable alternatives to single-use plastic.

### **Structure, Governance and Management**

The charity is a CIO – Foundation, set up on 27<sup>th</sup> August 2019, and is governed by four trustees who are responsible for planning the day-to-day activities of the charity. The registered office is Life's A Beach, c/o ProCook Ltd, 10 St. Modwen Park, Gloucester GL10 3EZ.

For the period in question, the trustees were:

Daniel O'Neill (Chair)

Michael Mellor

Sarah Savery-Smith

Sian Mellor

All trustees give of their time freely and no remuneration or expenses were paid in the year.

The Trustees are aware of the Charity Commission's guidance on public benefit and have regard to that guidance in their administration of the charity. The Trustees believe that this report provides evidence of the public benefit of the charity's work in the year ended 31<sup>st</sup> March 2023.

### **Report on Charitable Activities and main achievements**

In the year ended 31<sup>st</sup> March 2023, Life's a Beach major focus has been the raising of funds through its royalty agreement with ProCook, beach cleaning events, and attending schools to raise awareness of the importance of reducing single use plastics. Life's a Beach has also raised their online presence, gaining over a thousand Instagram followers in the year, helping to promote their activity and purpose. The charity has launched its educational program in Gloucestershire primary schools, providing reusable water bottles and educational presentation and materials to encourage children and their families to cut down on their plastic waste and recycle.

### **Future Plans**

Life's a Beach plan to run a greater number of beach cleans with various corporate and educational groups. They aim to boost outreach through increased social media following and by attending various public festivals, spreading awareness about plastic pollution.

### **Financial review**

The main source of income was from ProCook Ltd, which donates 10% of its Income on selected products to the Life's a Beach Charity. This, combined with other donations from ProCook customers amounted to a total of £11,545 of donation income for the period.

### **Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the employment of one individual during March 2023 and consider that the charity does not incur many day-to-day costs, and the donations received are sufficient to cover the cost of one employee and to spend on the direct charitable activities. As a result, it is not necessary to hold a specific level of reserves.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE'S A BEACH**

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 March 2023

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Sanders FCMA  
3 Shire Gardens  
Upton Upon Severn  
Worcester  
WR8 0SX

14/3/24  
Date:

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR 1 APRIL 2021 TO 31 MARCH 2023

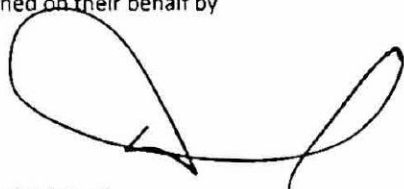
	Note	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
<b>Incoming resources</b>					
Income and endowments from donations and legacies	1	34,691	-	34,691	48,851
<b>Resources expended</b>					
Expenditure on charitable activities	2	(37,701)	-	(37,701)	(5,644)
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
Extraordinary items		-	-	-	-
Transfers between funds		-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		91,833	-	91,833	48,626
<b>Total funds carried forward</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>

The statement of financial activities includes all gains and losses recognised in the year.

		Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Current assets</b>					
Debtors	6	6,721	-	6,721	31,746
Cash at bank and in hand	7	82,102	-	82,102	60,087
<b>Total current assets</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Creditors: amounts falling due within one year</b>					
		-	-	-	-
<b>Net current assets</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Total assets less current liabilities</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Creditors: amounts falling due after one year</b>					
		-	-	-	-
<b>Total net assets</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Funds of the Charity</b>					
Restricted income funds		-	-	-	-
Unrestricted funds	8	88,823	-	88,823	91,833
<b>Total funds</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>

Approved by the Board of Trustees and

Signed on their behalf by



Daniel O'Neill  
Chair



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**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Charities Act 2011.

**Income**

Income is included on the Statement of Financial Activities when the charity becomes legally entitled to the resources; and the monetary value can be measured with sufficient reliability.

**Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report if considered material.

**Going Concern**

The accounts have been prepared on the Going Concern basis and the Trustees are not aware of any reason why this does not apply.

## NOTES TO THE FINANCIAL STATEMENTS

## 1. Analysis of donations

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Donations from:				
10% Donations from Procook sales	34,691	-	34,691	48,851
Other ProCook donations	-	-	-	-
<b>Total</b>	<b>34,691</b>	<b>-</b>	<b>34,691</b>	<b>48,851</b>

## 2. Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total costs	Prior year costs
Sponsorships	-	-	-	3,500
Motor & travel	1,600	-	1,600	-
Marketing	1,923	-	1,923	-
Staff expenses	3,761	-	3,761	-
Printing & stationery	60	-	60	-
Bank charges	60	-	60	-
Insurance	186	-	186	-
Water dispenser fabrication	4,536	-	4,536	-
Professional Fees and expenses	-	-	-	221
<b>Total</b>	<b>12,126</b>	<b>-</b>	<b>12,126</b>	<b>3,721</b>

## 3. Employee costs

	Activities undertaken directly	Total costs	Prior year costs
Salaries and wages	25,575	25,575	1,590
Social Security costs	-	-	333
<b>Total</b>	<b>25,575</b>	<b>25,575</b>	<b>1,923</b>

No employee received emoluments of more than £60,000. There was 1 employee during the year, whose employment commenced in March 2022.

## 4. Governance costs

These are costs associated with the governance arrangements of the charity which relate to the general running of the charity. The costs will normally include internal and external audit, legal advice for trustees and costs associated with constitutional and statutory requirements and any other costs associated with the strategic as opposed to day-to-day management of the charity's activities. No governance costs were incurred during the year.

## 4. Trustees and Related Parties

No payments or re-imbursements for out-of-pocket expenses were made to Trustees or other third parties during the year.

The charity trustees were not paid or received any other benefits as they were not employed by the Charity neither were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

5. Fees for examination or audit of the accounts

No amounts were paid for any statutory external scrutiny of accounts or other services provided by the independent examiner as this work was carried out on a voluntary basis.

6. Debtors

	Total funds	Prior year funds
Procook Ltd	6,721	31,746
<b>Total</b>	<b>6,721</b>	<b>31,746</b>

7. Cash and cash equivalents

	Total funds	Prior year funds
Cash at bank	82,102	60,087
<b>Total</b>	<b>82,102</b>	<b>60,087</b>

8. Analysis of charitable funds

	Balance 01.04.2022	Incoming Resources	Resources Expended	Transfers between Funds	Balance 31.03.2023
Unrestricted Funds	91,833	34,691	(37,701)	-	88,823
Restricted Funds	-	-	-	-	-
<b>Total</b>	<b>91,833</b>	<b>34,691</b>	<b>(37,701)</b>	<b>-</b>	<b>88,823</b>

9. Prior year adjustment

The reported comparative total funds for the period ending 31 March 2022 have been reduced by £23,146 from £114,979 to £91,833 as donation income to the value of £23,146 was included in the 2022 statement of financial activities when in fact it should have been reported as donation income in the current 2023 statement of financial activities. This adjustment is solely a timing adjustment of the donation income and the total funds of £88,823 reported as at 31 March 2023 remain unaffected.

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The charity's objectives are to act to remove waste from UK beaches and wasteways, to educate and reach out to younger generations about plastic pollution and to encourage reusable alternatives to single-use plastic.

### **Structure, Governance and Management**

The charity is a CIO – Foundation, set up on 27<sup>th</sup> August 2019, and is governed by four trustees who are responsible for planning the day-to-day activities of the charity. The registered office is Life's A Beach, c/o ProCook Ltd, 10 St. Modwen Park, Gloucester GL10 3EZ.

For the period in question, the trustees were:

Daniel O'Neill (Chair)

Michael Mellor

Sarah Savery-Smith

Sian Mellor

All trustees give of their time freely and no remuneration or expenses were paid in the year.

The Trustees are aware of the Charity Commission's guidance on public benefit and have regard to that guidance in their administration of the charity. The Trustees believe that this report provides evidence of the public benefit of the charity's work in the year ended 31<sup>st</sup> March 2023.

### **Report on Charitable Activities and main achievements**

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### **Future Plans**

Life's a Beach plan to run a greater number of beach cleans with various corporate and educational groups. They aim to boost outreach through increased social media following and by attending various public festivals, spreading awareness about plastic pollution.

### **Financial review**

The main source of income was from ProCook Ltd, which donates 10% of its Income on selected products to the Life's a Beach Charity. This, combined with other donations from ProCook customers amounted to a total of £11,545 of donation income for the period.

### **Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the employment of one individual during March 2023 and consider that the charity does not incur many day-to-day costs, and the donations received are sufficient to cover the cost of one employee and to spend on the direct charitable activities. As a result, it is not necessary to hold a specific level of reserves.

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**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Sanders FCMA  
3 Shire Gardens  
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14/3/24  
Date:

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR 1 APRIL 2021 TO 31 MARCH 2023

	Note	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
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<b>Resources expended</b>					
Expenditure on charitable activities	2	(37,701)	-	(37,701)	(5,644)
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
Extraordinary items		-	-	-	-
Transfers between funds		-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>(3,010)</b>	<b>-</b>	<b>(3,010)</b>	<b>43,207</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		91,833	-	91,833	48,626
<b>Total funds carried forward</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>

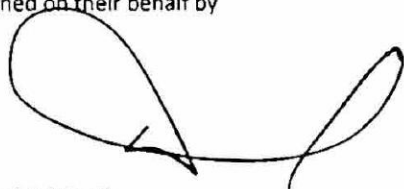
The statement of financial activities includes all gains and losses recognised in the year.



		Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Current assets</b>					
Debtors	6	6,721	-	6,721	31,746
Cash at bank and in hand	7	82,102	-	82,102	60,087
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<b>Creditors: amounts falling due within one year</b>					
		-	-	-	-
<b>Net current assets</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Total assets less current liabilities</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Creditors: amounts falling due after one year</b>					
		-	-	-	-
<b>Total net assets</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>
<b>Funds of the Charity</b>					
Restricted income funds		-	-	-	-
Unrestricted funds	8	88,823	-	88,823	91,833
<b>Total funds</b>		<b>88,823</b>	<b>-</b>	<b>88,823</b>	<b>91,833</b>

Approved by the Board of Trustees and

Signed on their behalf by



Daniel O'Neill  
Chair

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**ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Charities Act 2011.

**Income**

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**Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report if considered material.

**Going Concern**

The accounts have been prepared on the Going Concern basis and the Trustees are not aware of any reason why this does not apply.

## NOTES TO THE FINANCIAL STATEMENTS

## 1. Analysis of donations

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Donations from:				
10% Donations from Procook sales	34,691	-	34,691	48,851
Other ProCook donations	-	-	-	-
<b>Total</b>	<b>34,691</b>	<b>-</b>	<b>34,691</b>	<b>48,851</b>

## 2. Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total costs	Prior year costs
Sponsorships	-	-	-	3,500
Motor & travel	1,600	-	1,600	-
Marketing	1,923	-	1,923	-
Staff expenses	3,761	-	3,761	-
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Bank charges	60	-	60	-
Insurance	186	-	186	-
Water dispenser fabrication	4,536	-	4,536	-
Professional Fees and expenses	-	-	-	221
<b>Total</b>	<b>12,126</b>	<b>-</b>	<b>12,126</b>	<b>3,721</b>

## 3. Employee costs

	Activities undertaken directly	Total costs	Prior year costs
Salaries and wages	25,575	25,575	1,590
Social Security costs	-	-	333
<b>Total</b>	<b>25,575</b>	<b>25,575</b>	<b>1,923</b>

No employee received emoluments of more than £60,000. There was 1 employee during the year, whose employment commenced in March 2022.

## 4. Governance costs

These are costs associated with the governance arrangements of the charity which relate to the general running of the charity. The costs will normally include internal and external audit, legal advice for trustees and costs associated with constitutional and statutory requirements and any other costs associated with the strategic as opposed to day-to-day management of the charity's activities. No governance costs were incurred during the year.

## 4. Trustees and Related Parties

No payments or re-imbursements for out-of-pocket expenses were made to Trustees or other third parties during the year.

The charity trustees were not paid or received any other benefits as they were not employed by the Charity neither were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

5. Fees for examination or audit of the accounts

No amounts were paid for any statutory external scrutiny of accounts or other services provided by the independent examiner as this work was carried out on a voluntary basis.

6. Debtors

	Total funds	Prior year funds
Procook Ltd	6,721	31,746
<b>Total</b>	<b>6,721</b>	<b>31,746</b>

7. Cash and cash equivalents

	Total funds	Prior year funds
Cash at bank	82,102	60,087
<b>Total</b>	<b>82,102</b>	<b>60,087</b>

8. Analysis of charitable funds

	Balance 01.04.2022	Incoming Resources	Resources Expended	Transfers between Funds	Balance 31.03.2023
Unrestricted Funds	91,833	34,691	(37,701)	-	88,823
Restricted Funds	-	-	-	-	-
<b>Total</b>	<b>91,833</b>	<b>34,691</b>	<b>(37,701)</b>	<b>-</b>	<b>88,823</b>

9. Prior year adjustment

The reported comparative total funds for the period ending 31 March 2022 have been reduced by £23,146 from £114,979 to £91,833 as donation income to the value of £23,146 was included in the 2022 statement of financial activities when in fact it should have been reported as donation income in the current 2023 statement of financial activities. This adjustment is solely a timing adjustment of the donation income and the total funds of £88,823 reported as at 31 March 2023 remain unaffected.