

BRIGHTON BEACH PATROL

England & Wales · Charity number 1187360

Details

Status Registered

Legal form CIO

Registered 2020-01-14

Register [View on the Charity Commission register](#)

Contact

Address 168 Church Road
Hove
BN32DL

Phone 07763956650

Email ADMIN@BRIGHTONBEACHPATROL.UK

Website <https://www.facebook.com/brightonbeachpatrol>

Activities

Objects: 1. THE ADVANCEMENT OF HEALTH AND PRESERVATION OF LIFE BY THE PROVISION OF EMERGENCY FIRST AID ACROSS BRIGHTON SEAFRONT. 2. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC ON BRIGHTON SEAFRONT AND ITS NEIGHBOURHOOD WITH A VIEW TO THE PRESERVATION OF PUBLIC ORDER, THE PROVISION OF SERVICES FOR MEDIATION AND CONCILIATION BETWEEN PEOPLE, ORGANISATIONS AND GROUPS WHO ARE INVOLVED IN DISPUTES OR INTERPERSONAL CONFLICTS WHERE THAT DISPUTE OR CONFLICT RESULTS FROM OR MAY LEAD TO ACTS OF NUISANCE, VANDALISM, RACIAL ABUSE OR BREACH OF THE PEACE.3. TO ASSIST IN THE TREATMENT AND CARE OF PERSONS SUFFERING FROM MENTAL OR PHYSICAL ILLNESS OF ANY DESCRIPTION FOUND VULNERABLE ON BRIGHTON SEAFRONT OR ITS NEIGHBOURHOOD.

Activities: - To promote for the benefit of the public on Brighton Seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes or interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, crime.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£22,631	£13,356	-	-
2024-02-29	£28,463	£11,248	-	-
2023-02-28	£1,412	£12,335	-	-
2022-02-28	£13,774	£10,662	-	-
2021-02-28	£8,239	£12,551	-	-

Trustees

Name	Role	Appointed
Christopher Kyffin-Walton		2025-11-05
Katherine Bradshaw-Denton		2025-10-29
Kevin Roberts		2019-03-14
Louise Flynn		2025-10-29

BRIGHTON BEACH PATROL

England & Wales - Charity number 1187360

Accounts

CHARITY REGISTRATION NUMBER: 1187360

**BRIGHTON BEACH PATROL
UNAUDITED FINANCIAL STATEMENTS
28 FEBRUARY 2025**

BRIGHTON BEACH PATROL

FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2025

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BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name Brighton Beach Patrol

Charity registration number 1187360

Principal office 168 Church Road
Hove
BN3 2DL

The trustees

Mr J Roberts	(Retired 22 October 2025)
Mr M Kerley	(Retired 22 October 2025)
Ms S L Roberts	(Retired 22 October 2025)
Mr K Roberts	
L Flynn	(Appointed 29 October 2025)
K Bradshaw-Denton	(Appointed 29 October 2025)
C Kyffin-Walton	(Appointed 5 November 2025)

Accountants UHY Hacker Young (S.E.) Limited
Chartered accountants
168 Church Road
Hove
East Sussex
BN3 2DL

Structure, governance and management

Brighton Beach Patrol is a Charitable Incorporated Organisation (CIO) with four trustees.

Charity number: 1187360

BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 28 FEBRUARY 2025

Objectives and activities

The objectives of the Charity are:

1. The advancement of health and preservation of life by the provision of emergency first aid across Brighton seafront.
2. To promote for the benefit of the public on Brighton seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes of interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace.
3. To assist in the treatment and care of persons suffering from mental or physical illness of any description found vulnerable on Brighton seafront or its neighbourhood.

Achievements and performance

Brighton Beach Patrol continue to save many lives on a weekly basis. We are situated on Brighton Beach, helping and protecting the vulnerable and helping to stop any further deaths by Drink Drowning.

We continue to operate every weekend Friday and Saturday 22:00-05:00 and for any high profile events. We patrol along the shoreline, giving safety advice to the community and offer support to those who are struggling with Mental Health issues and vulnerability.

We send weekly reports to many agencies who support the Charity, i.e. Sussex Police, Resolve Security, RNLI, Sussex Masons, East Sussex Fire and Rescue, East Sussex Ambulance Services, HM Coastguards and Brighton & Hove City Council plus many more.

Our aim is to continue delivering this service to help our local community and the Night Time Economy, whilst helping to put a stop to any further deaths from Drink Drowning.

Financial review

Total reserves of £14,373 were held at the end of the reporting period.

The trustees' annual report was approved on 11 December 2025 and signed on behalf of the board of trustees by:

Mr K Roberts
Trustee

BRIGHTON BEACH PATROL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 28 FEBRUARY 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	22,578	22,578	28,405
Investment income	5	53	53	58
Total income		<u>22,631</u>	<u>22,631</u>	<u>28,463</u>
Expenditure				
Expenditure on charitable activities	6,7	13,356	13,356	11,242
Total expenditure		<u>13,356</u>	<u>13,356</u>	<u>11,242</u>
Net income and net movement in funds		<u>9,275</u>	<u>9,275</u>	<u>17,221</u>
Reconciliation of funds				
Total funds brought forward		<u>5,098</u>	<u>5,098</u>	<u>(12,123)</u>
Total funds carried forward		<u>14,373</u>	<u>14,373</u>	<u>5,098</u>

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

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL POSITION

28 FEBRUARY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	14,801	4,156
Current assets			
Cash at bank and in hand		2,946	4,314
Creditors: amounts falling due within one year	13	<u>3,374</u>	<u>3,372</u>
Net current liabilities		(428)	942
Total assets less current liabilities		<u>14,373</u>	<u>5,098</u>
Net assets		<u>14,373</u>	<u>5,098</u>
Funds of the charity			
Unrestricted funds		<u>14,373</u>	<u>5,098</u>
Total charity funds	14	<u>14,373</u>	<u>5,098</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 December 2025, and are signed on behalf of the board by:

Mr K Roberts
Trustee

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF CASH FLOWS

YEAR ENDED 28 FEBRUARY 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	9,275	17,221
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,933	1,386
Other interest receivable and similar income	(53)	(58)
<i>Changes in:</i>		
Trade and other debtors	–	408
Trade and other creditors	2	(20,687)
Cash generated from operations	14,157	(1,730)
Interest received	53	58
Net cash from/(used in) operating activities	14,210	(1,672)
Cash flows from investing activities		
Purchase of tangible assets	(15,578)	–
Net cash used in investing activities	(15,578)	–
Net decrease in cash and cash equivalents	(1,368)	(1,672)
Cash and cash equivalents at beginning of year	4,314	5,986
Cash and cash equivalents at end of year	2,946	4,314

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 168 Church Road, Hove, BN3 2DL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees.

Judgements and key sources of estimation uncertainty

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

No significant judgements have had to be made by the trustees in preparing these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2025

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>22,578</u>	<u>22,578</u>	<u>28,405</u>	<u>28,405</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2025

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>53</u>	<u>53</u>	<u>58</u>	<u>58</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Activity type 1	12,634	12,634	10,522	10,522
Support costs	<u>722</u>	<u>722</u>	<u>720</u>	<u>720</u>
	<u>13,356</u>	<u>13,356</u>	<u>11,242</u>	<u>11,242</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Activity type 1	12,634	–	12,634	10,522
Governance costs	<u>–</u>	<u>722</u>	<u>722</u>	<u>720</u>
	<u>12,634</u>	<u>722</u>	<u>13,356</u>	<u>11,242</u>

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>4,933</u>	<u>1,386</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2025

11. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year.

12. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 March 2024	10,025	10,025
Additions	15,578	15,578
At 28 February 2025	<u>25,603</u>	<u>25,603</u>
Depreciation		
At 1 March 2024	5,869	5,869
Charge for the year	4,933	4,933
At 28 February 2025	<u>10,802</u>	<u>10,802</u>
Carrying amount		
At 28 February 2025	<u>14,801</u>	<u>14,801</u>
At 29 February 2024	<u>4,156</u>	<u>4,156</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,441	1,439
Accruals and deferred income	720	720
Other creditors	1,213	1,213
	<u>3,374</u>	<u>3,372</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 March 2024 £	Income £	Expenditure £	At 28 February 2025 £
General funds	<u>5,098</u>	<u>22,631</u>	<u>(13,356)</u>	<u>14,373</u>

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2 024 £
General funds	<u>(12,123)</u>	<u>28,463</u>	<u>(11,242)</u>	<u>5,098</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2025

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	14,801	14,801
Current assets	2,946	2,946
Creditors less than 1 year	(3,374)	(3,374)
Net assets	<u>14,373</u>	<u>14,373</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	4,156	4,156
Current assets	4,314	4,314
Creditors less than 1 year	(3,372)	(3,372)
Net assets	<u>5,098</u>	<u>5,098</u>

16. Analysis of changes in net debt

	At 1 Mar 2024	Cash flows	At 28 Feb 2025
	£	£	£
Cash at bank and in hand	<u>4,314</u>	<u>(1,368)</u>	<u>2,946</u>

BRIGHTON BEACH PATROL
MANAGEMENT INFORMATION
YEAR ENDED 28 FEBRUARY 2025

The following pages do not form part of the financial statements.

BRIGHTON BEACH PATROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	<u>22,578</u>	<u>28,405</u>
Investment income		
Bank interest receivable	<u>53</u>	<u>58</u>
Total income	<u><u>22,631</u></u>	<u><u>28,463</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	4,450	5,369
Repairs and maintenance	554	921
Insurance	371	–
Motor vehicle expenses	1,733	1,409
Legal and professional fees	722	720
Other office costs	593	1,438
Depreciation	4,933	1,385
	<u>13,356</u>	<u>11,242</u>
Total expenditure	<u><u>13,356</u></u>	<u><u>11,242</u></u>
Net income	<u><u>9,275</u></u>	<u><u>17,221</u></u>

BRIGHTON BEACH PATROL

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct costs	4,450	5,369
Repairs and maintenance	554	921
Insurance	371	–
Motor vehicle expenses	1,733	1,409
Training and protective clothing	593	1,438
Depreciation	4,933	1,385
	<u>12,634</u>	<u>10,522</u>
Governance costs		
Governance costs - accountancy fees	722	720
	<u>722</u>	<u>720</u>
Expenditure on charitable activities	<u>13,356</u>	<u>11,242</u>

BRIGHTON BEACH PATROL

England & Wales - Charity number 1187360

Accounts

CHARITY REGISTRATION NUMBER: 1187360

**BRIGHTON BEACH PATROL
UNAUDITED FINANCIAL STATEMENTS
29 FEBRUARY 2024**

BRIGHTON BEACH PATROL
FINANCIAL STATEMENTS
YEAR ENDED 29 FEBRUARY 2024

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BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 29 FEBRUARY 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 February 2024.

Reference and administrative details

Registered charity name Brighton Beach Patrol

Charity registration number 1187360

Principal office 168 Church Road
Hove
BN3 2DL

The trustees

Mr J Roberts
Mr M Kerley
Ms S L Roberts
Mr K Roberts

Independent examiner C Kyffin-Walton
168 Church Road
Hove
BN3 2DL

Structure, governance and management

Brighton Beach Patrol is a Charitable Incorporated Organisation (CIO) with four trustees.

Charity number: 1187360

Objectives and activities

The objectives of the Charity are:

1. The advancement of health and preservation of life by the provision of emergency first aid across Brighton seafront.
2. To promote for the benefit of the public on Brighton seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes of interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace.
3. To assist in the treatment and care of persons suffering from mental or physical illness of any description found vulnerable on Brighton seafront or its neighbourhood.

BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 29 FEBRUARY 2024

Achievements and performance

Brighton Beach Patrol continue to save many lives on a weekly basis. We are situated on Brighton Beach, helping and protecting the vulnerable and helping to stop any further deaths by Drink Drowning.

We continue to operate every weekend Friday and Saturday 22:00-05:00 and for any high profile events. We patrol along the shoreline, giving safety advice to the community and offer support to those who are struggling with Mental Health issues and vulnerability.

We send weekly reports to many agencies who support the Charity, i.e. Sussex Police, Resolve Security, RNLI, Sussex Masons, East Sussex Fire and Rescue, East Sussex Ambulance Services, HM Coastguards and Brighton & Hove City Council plus many more.

Our aim is to continue delivering this service to help our local community and the Night Time Economy, whilst helping to put a stop to any further deaths from Drink Drowning.

Financial review

Total reserves of £5,098 were held at the end of the reporting period.

The trustees' annual report was approved on 12 December 2024 and signed on behalf of the board of trustees by:

Ms S L Roberts
Trustee

BRIGHTON BEACH PATROL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON BEACH PATROL

YEAR ENDED 29 FEBRUARY 2024

I report to the trustees on my examination of the financial statements of Brighton Beach Patrol ('the charity') for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

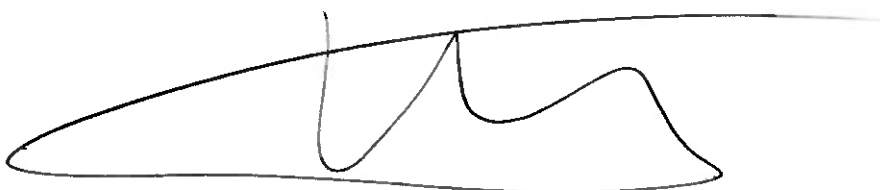
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

C Kyffin-Walton
Independent Examiner

168 Church Road
Hove
BN3 2DL



BRIGHTON BEACH PATROL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 29 FEBRUARY 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	28,405	28,405	1,404
Investment income	5	58	58	8
Total income		<u>28,463</u>	<u>28,463</u>	<u>1,412</u>
Expenditure				
Expenditure on charitable activities	6,7	11,242	11,242	12,335
Total expenditure		<u>11,242</u>	<u>11,242</u>	<u>12,335</u>
Net income/(expenditure) and net movement in funds		<u>17,221</u>	<u>17,221</u>	<u>(10,923)</u>
Reconciliation of funds				
Total funds brought forward		(12,123)	(12,123)	(1,200)
Total funds carried forward		<u>5,098</u>	<u>5,098</u>	<u>(12,123)</u>

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

The notes on pages 7 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL POSITION

29 FEBRUARY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12		5,542
Current assets			
Debtors	13	-	408
Cash at bank and in hand		<u>4,314</u>	<u>5,986</u>
		4,314	6,394
Creditors: amounts falling due within one year	14	<u>3,372</u>	<u>24,059</u>
Net current assets			<u>942</u>
Total assets less current liabilities			<u>5,098</u>
Net assets			<u>5,098</u>
Funds of the charity			
Unrestricted funds		<u>5,098</u>	<u>(12,123)</u>
Total charity funds	15	<u>5,098</u>	<u>(12,123)</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2024, and are signed on behalf of the board by:

Ms S L Roberts
Trustee

The notes on pages 7 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF CASH FLOWS

YEAR ENDED 29 FEBRUARY 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure)	17,221	(10,923)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,386	1,847
Other interest receivable and similar income	(58)	(8)
Accrued expenses	-	120
<i>Changes in:</i>		
Trade and other debtors	408	-
Trade and other creditors	(20,687)	3,961
Cash generated from operations	(1,730)	(5,003)
Interest received	58	8
Net cash used in operating activities	(1,672)	(4,995)
Cash flows from investing activities		
Purchase of tangible assets	-	(4,000)
Net cash used in investing activities	-	(4,000)
Net decrease in cash and cash equivalents	(1,672)	(8,995)
Cash and cash equivalents at beginning of year	5,986	14,981
Cash and cash equivalents at end of year	4,314	5,986

The notes on pages 7 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 29 FEBRUARY 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 168 Church Road, Hove, BN3 2DL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees.

Judgements and key sources of estimation uncertainty

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

No significant judgements have had to be made by the trustees in preparing these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 29 FEBRUARY 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 29 FEBRUARY 2024

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	<u>28,405</u>	<u>28,405</u>	<u>1,404</u>	<u>1,404</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 29 FEBRUARY 2024

5. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>58</u>	<u>58</u>	<u>8</u>	<u>8</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Activity type 1	10,522	10,522	11,494	11,494
Support costs	<u>720</u>	<u>720</u>	<u>841</u>	<u>841</u>
	<u>11,242</u>	<u>11,242</u>	<u>12,335</u>	<u>12,335</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Activity type 1	10,522	–	10,522	11,494
Governance costs	<u>–</u>	<u>720</u>	<u>720</u>	<u>841</u>
	<u>10,522</u>	<u>720</u>	<u>11,242</u>	<u>12,335</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>1,386</u>	<u>1,847</u>

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>–</u>

10. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 29 FEBRUARY 2024

11. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year.

12. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 March 2023 and 29 February 2024	10,025	10,025
Depreciation		
At 1 March 2023	4,483	4,483
Charge for the year	1,386	1,386
At 29 February 2024	5,869	5,869
Carrying amount		
At 29 February 2024	4,156	4,156
At 28 February 2023	5,542	5,542

13. Debtors

	2024 £	2023 £
Other debtors	—	408

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,439	721
Accruals and deferred income	720	720
Other creditors	1,213	22,618
	<u>3,372</u>	<u>24,059</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 29 FEBRUARY 2024

15. Analysis of charitable funds

Unrestricted funds

	At 1 March 2023	Income	Expenditure	At 29 February 2024
	£	£	£	£
General funds	<u>(12,123)</u>	<u>28,463</u>	<u>(11,242)</u>	<u>5,098</u>

	At 1 March 2022	Income	Expenditure	At 28 February 2 023
	£	£	£	£
General funds	<u>(1,200)</u>	<u>1,412</u>	<u>(12,335)</u>	<u>(12,123)</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	4,156	4,156
Current assets	4,314	4,314
Creditors less than 1 year	<u>(3,372)</u>	<u>(3,372)</u>
Net assets	<u>5,098</u>	<u>5,098</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	5,542	5,542
Current assets	6,394	6,394
Creditors less than 1 year	<u>(24,059)</u>	<u>(24,059)</u>
Net assets	<u>(12,123)</u>	<u>(12,123)</u>

17. Analysis of changes in net debt

	At 1 Mar 2023	Cash flows	At 29 Feb 2024
	£	£	£
Cash at bank and in hand	<u>5,986</u>	<u>(1,672)</u>	<u>4,314</u>

**BRIGHTON BEACH PATROL
MANAGEMENT INFORMATION
YEAR ENDED 29 FEBRUARY 2024**

The following pages do not form part of the financial statements.

BRIGHTON BEACH PATROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 29 FEBRUARY 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	<u>28,405</u>	<u>1,404</u>
Investment income		
Bank interest receivable	<u>58</u>	<u>8</u>
Total income	<u>28,463</u>	<u>1,412</u>
Expenditure		
Expenditure on charitable activities		
Purchases	5,369	3,738
Repairs and maintenance	921	419
Insurance	-	337
Motor vehicle expenses	1,409	4,320
Legal and professional fees	720	841
Other office costs	1,438	833
Depreciation	<u>1,385</u>	<u>1,847</u>
	<u>11,242</u>	<u>12,335</u>
Total expenditure	<u>11,242</u>	<u>12,335</u>
Net income/(expenditure)	<u>17,221</u>	<u>(10,923)</u>

BRIGHTON BEACH PATROL

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 29 FEBRUARY 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct costs	5,369	3,738
Repairs and maintenance	921	419
Insurance	-	337
Motor vehicle expenses	1,409	4,320
Training and protective clothing	1,438	833
Depreciation	1,385	1,847
	<u>10,522</u>	<u>11,494</u>
Governance costs		
Governance costs - accountancy fees	720	841
	<u>720</u>	<u>841</u>
Expenditure on charitable activities	<u>11,242</u>	<u>12,335</u>

BRIGHTON BEACH PATROL

England & Wales - Charity number 1187360

Accounts

CHARITY REGISTRATION NUMBER: 1187360

**BRIGHTON BEACH PATROL
UNAUDITED FINANCIAL STATEMENTS
28 FEBRUARY 2023**

BRIGHTON BEACH PATROL

FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2023

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BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name Brighton Beach Patrol

Charity registration number 1187360

Principal office 168 Church Road
Hove
BN3 2DL

The trustees

Mr J Roberts
Mr M Kerley
Ms S L Roberts
Mr K Roberts

Accountants UHY Hacker Young
Chartered accountants
168 Church Road
Hove
BN3 2DL

Structure, governance and management

Brighton Beach Patrol is a Charitable Incorporated Organisation (CIO) with four trustees.

Charity number: 1187360

Objectives and activities

The objectives of the Charity are:

1. The advancement of health and preservation of life by the provision of emergency first aid across Brighton seafront.
2. To promote for the benefit of the public on Brighton seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes of interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace.
3. To assist in the treatment and care of persons suffering from mental or physical illness of any description found vulnerable on Brighton seafront or its neighbourhood.

BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 28 FEBRUARY 2023

Achievements and performance

Brighton Beach Patrol continue to save many lives on a weekly basis. We are situated on Brighton Beach, helping and protecting the vulnerable and helping to stop any further deaths by Drink Drowning.

We continue to operate every weekend Friday and Saturday 22:00-05:00 and for any high profile events. We patrol along the shoreline, giving safety advice to the community and offer support to those who are struggling with Mental Health issues and vulnerability.

We send weekly reports to many agencies who support the Charity, i.e. Sussex Police, Resolve Security, RNLI, Sussex Masons, East Sussex Fire and Rescue, East Sussex Ambulance Services, HM Coastguards and Brighton & Hove City Council plus many more.

Our aim is to continue delivering this service to help our local community and the Night Time Economy, whilst helping to put a stop to any further deaths from Drink Drowning.

Financial review

There were no reserves held at the end of the reporting period. The charity's financial position is currently supported by Resolve Security Solutions Ltd, whilst we seek grants from various organisations which will allow us to become financially independent.

The trustees' annual report was approved on 26 April 2024 and signed on behalf of the board of trustees by:

Ms S L Roberts
Trustee

BRIGHTON BEACH PATROL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 28 FEBRUARY 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£		
Income and endowments				
Donations and legacies	4	1,404	1,404	13,773
Investment income	5	8	8	1
Total income		<u>1,412</u>	<u>1,412</u>	<u>13,774</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>12,335</u>	<u>12,335</u>	<u>10,662</u>
Total expenditure		<u>12,335</u>	<u>12,335</u>	<u>10,662</u>
Net (expenditure)/income and net movement in funds		<u>(10,923)</u>	<u>(10,923)</u>	<u>3,112</u>
Reconciliation of funds				
Total funds brought forward		<u>(1,200)</u>	<u>(1,200)</u>	<u>(4,312)</u>
Total funds carried forward		<u>(12,123)</u>	<u>(12,123)</u>	<u>(1,200)</u>

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

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL POSITION

28 FEBRUARY 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	11		5,542	3,389
Current assets				
Debtors	12	408		408
Cash at bank and in hand		5,986		14,981
		<u>6,394</u>		<u>15,389</u>
Creditors: amounts falling due within one year	13	<u>24,059</u>		<u>19,978</u>
Net current liabilities			<u>17,665</u>	<u>4,589</u>
Total assets less current liabilities			<u>(12,123)</u>	<u>(1,200)</u>
Net liabilities			<u>(12,123)</u>	<u>(1,200)</u>
Funds of the charity				
Unrestricted funds			<u>(12,123)</u>	<u>(1,200)</u>
Total charity funds	14		<u>(12,123)</u>	<u>(1,200)</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2024, and are signed on behalf of the board by:

Ms S L Roberts
Trustee

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF CASH FLOWS

YEAR ENDED 28 FEBRUARY 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(10,923)	3,112
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,847	1,130
Other interest receivable and similar income	(8)	(1)
Accrued expenses	120	–
<i>Changes in:</i>		
Trade and other debtors	–	(408)
Trade and other creditors	3,961	714
Cash generated from operations	(5,003)	4,547
Interest received	8	1
Net cash (used in)/from operating activities	(4,995)	4,548
Cash flows from investing activities		
Purchase of tangible assets	(4,000)	–
Net cash used in investing activities	(4,000)	–
Net (decrease)/increase in cash and cash equivalents	(8,995)	4,548
Cash and cash equivalents at beginning of year	14,981	10,433
Cash and cash equivalents at end of year	5,986	14,981

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 168 Church Road, Hove, BN3 2DL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

The financial statements have been prepared under the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. The validity of this assumption depends upon the continuing support of the charity's benefactors and the loans they have provided.

If the charity were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts and to provide for further liabilities that might arise. The trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

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

No significant judgements have had to be made by the trustees in preparing these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2023

3. Accounting policies *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>1,404</u>	<u>1,404</u>	<u>13,773</u>	<u>13,773</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>8</u>	<u>8</u>	<u>1</u>	<u>1</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Activity type 1	11,494	11,494	9,462	9,462
Support costs	<u>841</u>	<u>841</u>	<u>1,200</u>	<u>1,200</u>
	<u>12,335</u>	<u>12,335</u>	<u>10,662</u>	<u>10,662</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Activity type 1	11,494	–	11,494	9,462
Governance costs	<u>–</u>	<u>841</u>	<u>841</u>	<u>1,200</u>
	<u>11,494</u>	<u>841</u>	<u>12,335</u>	<u>10,662</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2023

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,847</u>	<u>1,130</u>

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year.

11. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 March 2022	6,025	6,025
Additions	4,000	4,000
At 28 February 2023	<u>10,025</u>	<u>10,025</u>
Depreciation		
At 1 March 2022	2,636	2,636
Charge for the year	1,847	1,847
At 28 February 2023	<u>4,483</u>	<u>4,483</u>
Carrying amount		
At 28 February 2023	<u>5,542</u>	<u>5,542</u>
At 28 February 2022	<u>3,389</u>	<u>3,389</u>

12. Debtors

	2023	2022
	£	£
Other debtors	<u>408</u>	<u>408</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	721	1,200
Accruals and deferred income	720	600
Other creditors	22,618	18,178
	<u>24,059</u>	<u>19,978</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 March 2022	Income	Expenditure	At 28 February 2023
	£	£	£	£
General funds	<u>(1,200)</u>	<u>1,412</u>	<u>(12,335)</u>	<u>(12,123)</u>

	At 1 March 2021	Income	Expenditure	At 28 February 2 022
	£	£	£	£
General funds	<u>(4,312)</u>	<u>13,774</u>	<u>(10,662)</u>	<u>(1,200)</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	5,542	5,542
Current assets	6,394	6,394
Creditors less than 1 year	<u>(24,059)</u>	<u>(24,059)</u>
Net liabilities	<u>(12,123)</u>	<u>(12,123)</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	3,389	3,389
Current assets	15,389	15,389
Creditors less than 1 year	<u>(19,978)</u>	<u>(19,978)</u>
Net liabilities	<u>(1,200)</u>	<u>(1,200)</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2023

16. Analysis of changes in net debt

	At 1 Mar 2022	Cash flows	At 28 Feb 2023
	£	£	£
Cash at bank and in hand	<u>14,981</u>	<u>(8,995)</u>	<u>5,986</u>

BRIGHTON BEACH PATROL
MANAGEMENT INFORMATION
YEAR ENDED 28 FEBRUARY 2023

The following pages do not form part of the financial statements.

BRIGHTON BEACH PATROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	<u>1,404</u>	<u>13,773</u>
Investment income		
Bank interest receivable	<u>8</u>	<u>1</u>
Total income	<u><u>1,412</u></u>	<u><u>13,774</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	3,738	5,543
Repairs and maintenance	419	2,202
Insurance	337	–
Motor vehicle expenses	4,320	–
Legal and professional fees	841	1,200
Other office costs	833	587
Depreciation	<u>1,847</u>	<u>1,130</u>
	<u>12,335</u>	<u>10,662</u>
Total expenditure	<u><u>12,335</u></u>	<u><u>10,662</u></u>
Net (expenditure)/income	<u><u>(10,923)</u></u>	<u><u>3,112</u></u>

BRIGHTON BEACH PATROL

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct costs	3,738	5,543
Repairs and maintenance	419	2,202
Insurance	337	–
Motor vehicle expenses	4,320	–
Protective clothing	833	587
Depreciation	1,847	1,130
	<u>11,494</u>	<u>9,462</u>
Governance costs		
Governance costs - accountancy fees	841	1,200
	<u>12,335</u>	<u>10,662</u>

BRIGHTON BEACH PATROL

England & Wales - Charity number 1187360

Accounts

CHARITY REGISTRATION NUMBER: 1187360

**BRIGHTON BEACH PATROL
UNAUDITED FINANCIAL STATEMENTS
28 FEBRUARY 2022**

BRIGHTON BEACH PATROL

FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2022

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BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 28 FEBRUARY 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2022.

Reference and administrative details

Registered charity name Brighton Beach Patrol

Charity registration number 1187360

Principal office 168 Church Road
Hove
BN3 2DL

The trustees

Mr J Roberts
Mr M Kerley
Ms S L Roberts
Mr K Roberts

Accountants UHY Hacker Young
Chartered accountants
168 Church Road
Hove
East Sussex
BN3 2DL

Structure, governance and management

Brighton Beach Patrol is a Charitable Incorporated Organisation (CIO) with four trustees.

Charity number: 1187360

Objectives and activities

The objectives of the Charity are:

1. The advancement of health and preservation of life by the provision of emergency first aid across Brighton seafront.
2. To promote for the benefit of the public on Brighton seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes of interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace.
3. To assist in the treatment and care of persons suffering from mental or physical illness of any description found vulnerable on Brighton seafront or its neighbourhood.

BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 28 FEBRUARY 2022

Achievements and performance

Brighton Beach Patrol continue to save many lives on a weekly basis. We are situated on Brighton Beach, helping and protecting the vulnerable and helping to stop any further deaths by Drink Drowning.

We continue to operate every weekend Friday and Saturday 22:00-05:00 and for any high profile events. We patrol along the shoreline, giving safety advice to the community and offer support to those who are struggling with Mental Health issues and vulnerability.

We send weekly reports to many agencies who support the Charity, i.e. Sussex Police, Resolve Security, RNLI, Sussex Masons, East Sussex Fire and Rescue, East Sussex Ambulance Services, HM Coastguards and Brighton & Hove City Council plus many more.

Our aim is to continue delivering this service to help our local community and the Night Time Economy, whilst helping to put a stop to any further deaths from Drink Drowning.

Financial review

There were no reserves held at the end of the reporting period. The charity's financial position is currently supported by Resolve Security Solutions Ltd, whilst we seek grants from various organisations which will allow us to become financially independent.

The trustees' annual report was approved on 22 December 2022 and signed on behalf of the board of trustees by:

Ms S L Roberts
Trustee

BRIGHTON BEACH PATROL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 28 FEBRUARY 2022

		Year to 28 Feb 22		Period from 18 Feb 20 to 28 Feb 21
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	13,773	13,773	8,237
Investment income	5	<u>1</u>	<u>1</u>	<u>2</u>
Total income		<u>13,774</u>	<u>13,774</u>	<u>8,239</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>10,662</u>	<u>10,662</u>	<u>12,551</u>
Total expenditure		<u>10,662</u>	<u>10,662</u>	<u>12,551</u>
Net income/(expenditure) and net movement in funds		<u>3,112</u>	<u>3,112</u>	<u>(4,312)</u>
Reconciliation of funds				
Total funds brought forward		<u>(4,312)</u>	<u>(4,312)</u>	<u>–</u>
Total funds carried forward		<u>(1,200)</u>	<u>(1,200)</u>	<u>(4,312)</u>

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

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL POSITION

28 FEBRUARY 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	11		3,389	4,519
Current assets				
Debtors	12	408		–
Cash at bank and in hand		14,981		10,433
		<u>15,389</u>		<u>10,433</u>
Creditors: amounts falling due within one year	13	<u>19,978</u>		<u>19,264</u>
Net current liabilities			<u>4,589</u>	<u>8,831</u>
Total assets less current liabilities			<u>(1,200)</u>	<u>(4,312)</u>
Net liabilities			<u>(1,200)</u>	<u>(4,312)</u>
Funds of the charity				
Unrestricted funds			(1,200)	(4,312)
Total charity funds	14		<u>(1,200)</u>	<u>(4,312)</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 Dec 22, and are signed on behalf of the board by:

Ms S L Roberts
Trustee

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF CASH FLOWS

YEAR ENDED 28 FEBRUARY 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure)	3,112	(4,312)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,130	1,506
Other interest receivable and similar income	(1)	(2)
Accrued expenses	-	600
<i>Changes in:</i>		
Trade and other debtors	(408)	-
Trade and other creditors	714	18,664
Cash generated from operations	4,547	16,456
Interest received	1	2
Net cash from operating activities	4,548	16,458
Cash flows from investing activities		
Purchase of tangible assets	-	(6,025)
Net cash used in investing activities	-	(6,025)
Net increase in cash and cash equivalents	4,548	10,433
Cash and cash equivalents at beginning of year	10,433	-
Cash and cash equivalents at end of year	14,981	10,433

The notes on pages 6 to 12 form part of these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 168 Church Road, Hove, BN3 2DL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

The financial statements have been prepared under the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. The validity of this assumption depends upon the continuing support of the charity's benefactors and the loans they have provided.

If the charity were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of the assets to their recoverable amounts and to provide for further liabilities that might arise. The trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

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

No significant judgements have had to be made by the trustees in preparing these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	<u>13,773</u>	<u>13,773</u>	<u>8,237</u>	<u>8,237</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activity type 1	9,462	9,462	11,771	11,771
Support costs	<u>1,200</u>	<u>1,200</u>	<u>780</u>	<u>780</u>
	<u>10,662</u>	<u>10,662</u>	<u>12,551</u>	<u>12,551</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2022

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Activity type 1	9,462	–	9,462	11,771
Governance costs	–	1,200	1,200	780
	<u>9,462</u>	<u>1,200</u>	<u>10,662</u>	<u>12,551</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,130</u>	<u>1,506</u>

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year.

11. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 March 2021 and 28 February 2022	<u>6,025</u>	<u>6,025</u>
Depreciation		
At 1 March 2021	1,506	1,506
Charge for the year	<u>1,130</u>	<u>1,130</u>
At 28 February 2022	<u>2,636</u>	<u>2,636</u>
Carrying amount		
At 28 February 2022	<u>3,389</u>	<u>3,389</u>
At 28 February 2021	<u>4,519</u>	<u>4,519</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2022

12. Debtors

	2022	2021
	£	£
Other debtors	<u>408</u>	<u>–</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,200	599
Accruals and deferred income	600	600
Other creditors	<u>18,178</u>	<u>18,065</u>
	<u>19,978</u>	<u>19,264</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 March 2021	Income £	Expenditure £	At 28 February 2022 £
General funds	<u>(4,312)</u>	<u>13,774</u>	<u>(10,662)</u>	<u>(1,200)</u>

	At 18 February 2020 £	Income £	Expenditure £	At 28 February 2021 £
General funds	<u>–</u>	<u>8,239</u>	<u>(12,551)</u>	<u>(4,312)</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 28 FEBRUARY 2022

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	3,389	3,389
Current assets	15,389	15,389
Creditors less than 1 year	<u>(19,978)</u>	<u>(19,978)</u>
Net liabilities	<u>(1,200)</u>	<u>(1,200)</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	4,519	4,519
Current assets	10,433	10,433
Creditors less than 1 year	<u>(19,264)</u>	<u>(19,264)</u>
Net liabilities	<u>(4,312)</u>	<u>(4,312)</u>

16. Analysis of changes in net debt

	At 1 Mar 2021	Cash flows	At 28 Feb 2022
	£	£	£
Cash at bank and in hand	<u>10,433</u>	<u>4,548</u>	<u>14,981</u>

BRIGHTON BEACH PATROL
MANAGEMENT INFORMATION
YEAR ENDED 28 FEBRUARY 2022

The following pages do not form part of the financial statements.

BRIGHTON BEACH PATROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2022

	Year to 28 Feb 22 £	Period from 18 Feb 20 to 28 Feb 21 £
Income and endowments		
Donations and legacies		
Donations	<u>13,773</u>	<u>8,237</u>
Investment income		
Bank interest receivable	<u>1</u>	<u>2</u>
Total income	<u><u>13,774</u></u>	<u><u>8,239</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	5,543	8,332
Repairs and maintenance	2,202	-
Motor vehicle expenses	-	1,432
Legal and professional fees	1,200	780
Other office costs	587	501
Depreciation	1,130	1,506
	<u>10,662</u>	<u>12,551</u>
Total expenditure	<u><u>10,662</u></u>	<u><u>12,551</u></u>
Net income/(expenditure)	<u><u>3,112</u></u>	<u><u>(4,312)</u></u>

BRIGHTON BEACH PATROL

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2022

	Year to 28 Feb 22 £	Period from 18 Feb 20 to 28 Feb 21 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct costs	5,543	8,332
Repairs and maintenance	2,202	–
Motor vehicle expenses	–	1,432
Protective clothing	587	501
Depreciation	1,130	1,506
	<u>9,462</u>	<u>11,771</u>
Governance costs		
Governance costs - accountancy fees	1,200	780
	<u>10,662</u>	<u>12,551</u>

BRIGHTON BEACH PATROL

England & Wales - Charity number 1187360

Accounts

CHARITY REGISTRATION NUMBER: 1187360

BRIGHTON BEACH PATROL
UNAUDITED FINANCIAL STATEMENTS
28 FEBRUARY 2021

BRIGHTON BEACH PATROL

FINANCIAL STATEMENTS

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

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BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

The trustees present their report and the unaudited financial statements of the charity for the period ended 28 February 2021.

Reference and administrative details

Registered charity name	Brighton Beach Patrol
Charity registration number	1187360
Principal office	168 Church Road Hove BN3 2DL

The trustees

Mr J Roberts
Mr M Kerley
Ms S L Roberts
Mr K Roberts

Accountants	UHY Hacker Young Chartered accountants 168 Church Road Hove East Sussex BN3 2DL
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Structure, governance and management

Brighton Beach Patrol is a Charitable Incorporated Organisation (CIO) with four trustees.

Charity number: 1187360

Objectives and activities

The objectives of the Charity are:

1. The advancement of health and preservation of life by the provision of emergency first aid across Brighton seafront.
2. To promote for the benefit of the public on Brighton seafront and its neighbourhood with a view to the preservation of public order, the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes of interpersonal conflicts where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace.
3. To assist in the treatment and care of persons suffering from mental or physical illness of any description found vulnerable on Brighton seafront or its neighbourhood.

BRIGHTON BEACH PATROL

TRUSTEES' ANNUAL REPORT *(continued)*

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

Achievements and performance

Brighton Beach Patrol continue to save many lives on a weekly basis. We are situated on Brighton Beach, helping and protecting the vulnerable and helping to stop any further deaths by Drink Drowning.

We continue to operate every weekend Friday and Saturday 22:00-05:00 and for any high profile events. We patrol along the shoreline, giving safety advice to the community and offer support to those who are struggling with Mental Health issues and vulnerability.

We send weekly reports to many agencies who support the Charity, i.e. Sussex Police, Resolve Security, RNLI, Sussex Masons, East Sussex Fire and Rescue, East Sussex Ambulance Services, HM Coastguards and Brighton & Hove City Council plus many more.

Our aim is to continue delivering this service to help our local community and the Night Time Economy, whilst helping to put a stop to any further deaths from Drink Drowning.

Financial review

There were no reserves held at the end of the reporting period. The charity's financial position is currently supported by Resolve Security Solutions Ltd, whilst we seek grants from various organisations which will allow us to become financially independent.

The trustees' annual report was approved on 22 December 2021 and signed on behalf of the board of trustees by:

Ms S L Roberts
Trustee

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL ACTIVITIES

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

		Period from 18 Feb 20 to 28 Feb 21	
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	8,237	8,237
Investment income	5	2	2
Total income		<u>8,239</u>	<u>8,239</u>
Expenditure			
Expenditure on charitable activities	6,7	<u>12,551</u>	<u>12,551</u>
Total expenditure		<u>12,551</u>	<u>12,551</u>
Net expenditure and net movement in funds		<u>(4,312)</u>	<u>(4,312)</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>(4,312)</u>	<u>(4,312)</u>

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

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF FINANCIAL POSITION

28 FEBRUARY 2021

	Note	£	28 Feb 21 £
Fixed assets			
Tangible fixed assets	11		4,519
Current assets			
Cash at bank and in hand		10,433	
Creditors: amounts falling due within one year	12	<u>19,264</u>	
Net current liabilities			<u>8,831</u>
Total assets less current liabilities			<u>(4,312)</u>
Net liabilities			<u>(4,312)</u>
Funds of the charity			
Unrestricted funds			<u>(4,312)</u>
Total charity funds	13		<u>(4,312)</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 Dec 21, and are signed on behalf of the board by:

Ms S L Roberts
Trustee

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

STATEMENT OF CASH FLOWS

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

	28 Feb 21
	£
Cash flows from operating activities	
Net expenditure	(4,312)
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	1,506
Other interest receivable and similar income	(2)
Accrued expenses	600
<i>Changes in:</i>	
Trade and other creditors	18,664
Cash generated from operations	16,456
Interest received	2
Net cash from operating activities	<u>16,458</u>
Cash flows from investing activities	
Purchase of tangible assets	<u>(6,025)</u>
Net cash used in investing activities	<u>(6,025)</u>
Net increase in cash and cash equivalents	10,433
Cash and cash equivalents at beginning of period	<u>–</u>
Cash and cash equivalents at end of period	<u>10,433</u>

The notes on pages 6 to 11 form part of these financial statements.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 168 Church Road, Hove, BN3 2DL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

No significant judgements have had to be made by the trustees in preparing these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

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

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £
Donations		
Donations	8,237	8,237

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2	2

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £
Activity type 1	11,771	11,771
Support costs	780	780
	<u>12,551</u>	<u>12,551</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £
Activity type 1	11,771	–	11,771
Governance costs	–	780	780
	<u>11,771</u>	<u>780</u>	<u>12,551</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	28 Feb 21
	£
Depreciation of tangible fixed assets	<u>1,506</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

**Period from
18 Feb 20 to
28 Feb 21
£**

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year.

11. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 18 February 2020	–	–
Additions	6,025	<u>6,025</u>
At 28 February 2021	<u>6,025</u>	<u>6,025</u>
Depreciation		
At 18 February 2020	–	–
Charge for the period	1,506	<u>1,506</u>
At 28 February 2021	<u>1,506</u>	<u>1,506</u>
Carrying amount		
At 28 February 2021	<u>4,519</u>	<u>4,519</u>

12. Creditors: amounts falling due within one year

	28 Feb 21 £
Trade creditors	599
Accruals and deferred income	600
Other creditors	<u>18,065</u>
	<u>19,264</u>

BRIGHTON BEACH PATROL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

13. Analysis of charitable funds

Unrestricted funds

	At 18 February 2 020 £	Income £	Expenditure £	At 28 February 2021 £
General funds	<u>–</u>	<u>8,239</u>	<u>(12,551)</u>	<u>(4,312)</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	4,519	4,519
Current assets	10,433	10,433
Creditors less than 1 year	<u>(19,264)</u>	<u>(19,264)</u>
Net liabilities	<u>(4,312)</u>	<u>(4,312)</u>

15. Analysis of changes in net debt

	At 18 Feb 2020 £	Cash flows £	At 28 Feb 2021 £
Cash at bank and in hand	<u>–</u>	<u>10,433</u>	<u>10,433</u>

BRIGHTON BEACH PATROL

MANAGEMENT INFORMATION

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

The following pages do not form part of the financial statements.

BRIGHTON BEACH PATROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

	Period from 18 Feb 20 to 28 Feb 21 £
Income and endowments	
Donations and legacies	
Donations	<u>8,237</u>
Investment income	
Bank interest receivable	<u>2</u>
Total income	<u><u>8,239</u></u>
Expenditure	
Expenditure on charitable activities	
Purchases	8,332
Motor vehicle expenses	1,432
Legal and professional fees	780
Other office costs	501
Depreciation	1,506
	<u>12,551</u>
Total expenditure	<u><u>12,551</u></u>
Net expenditure	<u><u>(4,312)</u></u>

BRIGHTON BEACH PATROL

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

	Period from 18 Feb 20 to 28 Feb 21 £
Expenditure on charitable activities	
Activity type 1	
<i>Activities undertaken directly</i>	
Direct costs	8,332
Motor vehicle expenses	1,432
Protective clothing	501
Depreciation	1,506
	<u>11,771</u>
Governance costs	
Governance costs - accountancy fees	780
	<u>12,551</u>
Expenditure on charitable activities	<u><u>12,551</u></u>