

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 |
|--------------------|--|

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 | 12,551 | 12,551 |
| 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 | – |
| 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.

PERIOD FROM 18 FEBRUARY 2020 TO 28 FEBRUARY 2021

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 | 6,025 |
| At 28 February 2021 | <u>6,025</u> | <u>6,025</u> |
| Depreciation | | |
| At 18 February 2020 | — | — |
| Charge for the period | 1,506 | 1,506 |
| 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 | 18,065 |
| | <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>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>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 | <u>1,506</u> |
| | <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 |
| | <hr/> 11,771 |
| Governance costs | |
| Governance costs - accountancy fees | 780 |
| | <hr/> |
| Expenditure on charitable activities | <hr/> 12,551 <hr/> |