

**CHARITY REGISTRATION NUMBER: 1187360**

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

# **BRIGHTON BEACH PATROL**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 28 FEBRUARY 2022**

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Statement of financial activities	<b>3</b>
Statement of financial position	<b>4</b>
Statement of cash flows	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

# **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**

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

### **The trustees**

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

<b>Accountants</b>	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	£	£	£
<b>Income and endowments</b>			
Donations and legacies	4	13,773	13,773
Investment income	5	1	1
<b>Total income</b>		13,774	13,774
<b>Expenditure</b>			
Expenditure on charitable activities	6,7	10,662	10,662
<b>Total expenditure</b>		10,662	10,662
<b>Net income/(expenditure) and net movement in funds</b>		3,112	3,112
<b>Reconciliation of funds</b>			
Total funds brought forward		(4,312)	(4,312)
<b>Total funds carried forward</b>		(1,200)	(1,200)

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

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

##### **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.

##### **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.

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

##### **Depreciation**

Depreciation is 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
----------------	------------------------

# 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 £
<b>Donations</b>				
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	<b>9,462</b>	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	–	<b>9,462</b>	11,771
Governance costs	–	1,200	<b>1,200</b>	780
	<u>9,462</u>	<u>1,200</u>	<u><b>10,662</b></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><b>1,130</b></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 £
<b>Cost</b>		
At 1 March 2021 and 28 February 2022	<u>6,025</u>	<u><b>6,025</b></u>
<b>Depreciation</b>		
At 1 March 2021	1,506	<b>1,506</b>
Charge for the year	<u>1,130</u>	<u><b>1,130</b></u>
At 28 February 2022	<u>2,636</u>	<u><b>2,636</b></u>
<b>Carrying amount</b>		
At 28 February 2022	<u>3,389</u>	<u><b>3,389</b></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	<b>3,389</b>
Current assets	15,389	<b>15,389</b>
Creditors less than 1 year	(19,978)	<b>(19,978)</b>
<b>Net liabilities</b>	<b>(1,200)</b>	<b>(1,200)</b>

  

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

#### 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><b>14,981</b></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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>13,773</u>	<u>8,237</u>
<b>Investment income</b>		
Bank interest receivable	<u>1</u>	<u>2</u>
<b>Total income</b>	<u><u>13,774</u></u>	<u><u>8,239</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u><u>10,662</u></u>	<u><u>12,551</u></u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<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>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,200	780
	<u>10,662</u>	<u>12,551</u>