

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		<u>5,986</u>	<u>14,981</u>
		6,394	15,389
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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. Accounting policies (continued)

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:

- 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 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 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:

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.

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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 2022
	£	£	£	£
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
	£	£
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
	£	£
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>