

**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**

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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**

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### **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**

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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**

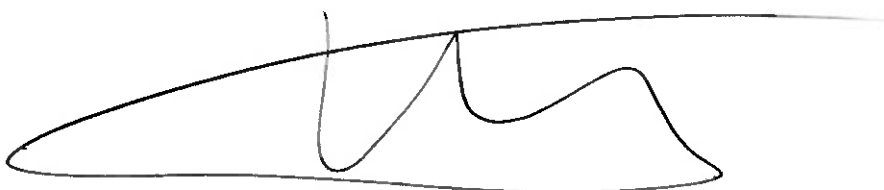
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
<b>Income and endowments</b>				
Donations and legacies	4	28,405	<b>28,405</b>	1,404
Investment income	5	58	<b>58</b>	8
<b>Total income</b>		<u>28,463</u>	<u><b>28,463</b></u>	<u>1,412</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	11,242	<b>11,242</b>	12,335
<b>Total expenditure</b>		<u>11,242</u>	<u><b>11,242</b></u>	<u>12,335</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>17,221</u>	<u><b>17,221</b></u>	<u>(10,923)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(12,123)	<b>(12,123)</b>	(1,200)
<b>Total funds carried forward</b>		<u>5,098</u>	<u><b>5,098</b></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 £
<b>Fixed assets</b>			
Tangible fixed assets	12	4,156	5,542
<b>Current assets</b>			
Debtors	13	–	408
Cash at bank and in hand		<u>4,314</u>	<u>5,986</u>
		4,314	6,394
<b>Creditors: amounts falling due within one year</b>	14	<u>3,372</u>	<u>24,059</u>
<b>Net current assets</b>		<u>942</u>	<u>(17,665)</u>
<b>Total assets less current liabilities</b>		<u>5,098</u>	<u>(12,123)</u>
<b>Net assets</b>		<u>5,098</u>	<u>(12,123)</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>5,098</u>	<u>(12,123)</u>
<b>Total charity funds</b>	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**

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

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**

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### **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**

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### **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

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### 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 £
<b>Donations</b>				
Donations	28,405	28,405	1,404	1,404

# 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	<b>10,522</b>	11,494	11,494
Support costs	<u>720</u>	<u>720</u>	<u>841</u>	<u>841</u>
	<u>11,242</u>	<u><b>11,242</b></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	–	<b>10,522</b>	11,494
Governance costs	<u>–</u>	<u>720</u>	<u><b>720</b></u>	<u>841</u>
	<u>10,522</u>	<u>720</u>	<u><b>11,242</b></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><b>1,386</b></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><b>720</b></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

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#### 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 £
<b>Cost</b>		
At 1 March 2023 and 29 February 2024	10,025	10,025
<b>Depreciation</b>		
At 1 March 2023	4,483	4,483
Charge for the year	1,386	1,386
At 29 February 2024	5,869	5,869
<b>Carrying amount</b>		
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
	3,372	24,059

# 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	(12,123)	28,463	(11,242)	5,098

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

#### 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	(3,372)	(3,372)
<b>Net assets</b>	<b>5,098</b>	<b>5,098</b>

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

#### 17. Analysis of changes in net debt

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

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

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

# **BRIGHTON BEACH PATROL**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 29 FEBRUARY 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>28,405</u>	<u>1,404</u>
<b>Investment income</b>		
Bank interest receivable	<u>58</u>	<u>8</u>
<b>Total income</b>	<u>28,463</u>	<u>1,412</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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	1,385	1,847
	<u>11,242</u>	<u>12,335</u>
<b>Total expenditure</b>	<u>11,242</u>	<u>12,335</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<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>
<b>Governance costs</b>		
Governance costs - accountancy fees	720	841
	<u>720</u>	<u>841</u>
<b>Expenditure on charitable activities</b>	<u>11,242</u>	<u>12,335</u>