

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		5,098	5,098	(12,123)
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 2024 £
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	<u>722</u>	<u>720</u>
	<u>13,356</u>	<u>11,242</u>