

HEMSBY LIFEBOAT



Every pound you donate counts and goes towards saving a life. Hemsby Lifeboat saves lives at sea and on the Norfolk Broads

TRUSTEES REPORT 2023

The Trustees for 2022/2023 remain:

- Maurice Watts
- Ted Fryatt
- Amanda Sullivan
- Christopher Batten
- Daniel Hurd
- Alan Jones
- Michael Litten
- Kevin Fenn

Hemsby Inshore Rescue Service (HIRS) also known as Hemsby Lifeboat is an unincorporated charity and is governed by the rules and regulations dated May 2023.

The Charity is constituted by a committee of eight members. These individuals are responsible for the governance of the charity and all financial decisions. Operational management and decisions come under the control of the Coxswain of the service and are ratified by the above-named board of trustees.

All the trustees of the service are fully aware and up to date with current regulations and familiar with CC3 and CC3a.

The charity's principal purpose continues to be SAR operations at sea off the immediate coastline centred on Hemsby Gap but overlapping with Caister Lifeboats and Sea Palling Lifeboats for continuity and the Norfolk Broads. This is achieved through the maintenance and operation of two lifeboats and a fully trained and qualified crew. Hemsby Lifeboat continue to



HEMSBY LIFEBOAT



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remain under the control of the Coastguard as a probationary declared facility, who still remain our primary launch authority.

Amanda Sullivan
Treasurer & Trustee
Hemsby Inshore Rescue Service



Lifeboat Station Hemsby Beach, The Gap, Beach Road, Hemsby, Gt Yarmouth, Norfolk, NR294HS. Telephone: 01493 731641
Facebook: www.facebook.com/Hemsby-Lifeboat Registered Charity Number 274451. Regulated by the Charity Commission

Charity registration number 274451

**HEMSBY INSHORE RESCUE SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

HEMSBY INSHORE RESCUE SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr E Fryatt
Mr AJ John
Mr C Batten
A Sullivan
Mr M Watts
Mr D Hurd
Mr AJ John
Mr ME Litten
Mr KJ F Fenn

(Appointed 8 June 2022)
(Appointed 16 November
2022)

Charity number

274451

Principal address

Lifeboat Shed
The Gap
Beach Road
Hemsby
Norfolk
England
NR29 4HS

Independent examiner

Mark Russell

HEMSBY INSHORE RESCUE SERVICE

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HEMSBY INSHORE RESCUE SERVICE

TRUSTEES REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their annual report and financial statements for the year ended 28 February 2023.

Objectives and activities

The charity's objects are to prevent loss of life and injury at sea and the Norfolk Broads. This is achieved by the provision and maintenance of an inshore rescue service in full cooperation with Her Majesty's Coast Guard and other emergency services.

The Coastguard tasks HIRS for any rescue cooperation they determine we are suitable for in our area of responsibility. When tasked we will operate in collaboration with the full range of emergency services, including other lifeboat services, independent and RNLI.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Going concern

The trustees can confirm that with the continued reduction in Covid-19 restrictions the charity has begun to return to levels of fund raising seen previously. With the reserves policy being a minimum of three year's operating costs presents in the bank, we successfully navigated a challenging period for the charity and its crew members. We continue to seek prudent and innovative approaches to raising funds which has resulted in no going concern issues. Our year on year expenditure and cash reserves show that we continue to be sustainable even during the Covid pandemic.

We have continued to respond to call for assistance for our SAR capabilities but have executed operations giving full regard to the governing guidelines as a minimum standard. In many cases when it comes to suspected exposure and vulnerabilities of age and health, the service has in fact imposed stricter safeguarding standards than were required by published guidance. As a service, we continue to maintain this risk aware stance to safeguard the crew, other volunteers and the public in general.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a unincorporated charity and is governed by the rules and regulations dated May 2021.

The charity is constituted by a committee of seven members. These individuals are responsible for the governance of the charity and all financial decisions. Operational management and decisions come under the control of the Coxswain of the service and are ratified by the above-named board of trustees.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr E Fryatt
Mr AJ John
Mr C Batten
A Sullivan
Mr M Watts
Mr D Hurd
Mr AJ John
Mr ME Litten
Mr KJ F Fenn

(Appointed 8 June 2022)

(Appointed 16 November 2022)

HEMSBY INSHORE RESCUE SERVICE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Hemsby Inshore Rescue Service (HIRS) also known as Hemsby Lifeboat is an unincorporated charity and is governed by the rules and regulations dated May 2023.

The Charity is constituted by a committee of eight members. These individuals are responsible for the governance of the charity and all financial decisions. Operational management and decisions come under the control of the Coxswain of the service and are ratified by the above-named board of trustees.

All the trustees of the service are fully aware and up to date with current regulations and familiar with CC3 and CC3a.

The charity's principal purpose continues to be SAR operations at sea off the immediate coastline centred on Hemsby Gap but overlapping with Caister Lifeboats and Sea Palling Lifeboats for continuity and the Norfolk Broads. This is achieved through the maintenance and operation of two lifeboats and a fully trained and qualified crew. Hemsby Lifeboat continue to remain under the control of the Coastguard as a probationary declared facility, who still remain our primary launch authority.

The trustees report was approved by the Board of Trustees.



A Sullivan
Trustee

Date: 22/12/2023

HEMSBY INSHORE RESCUE SERVICE

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HEMSBY INSHORE RESCUE SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEMSBY INSHORE RESCUE SERVICE

I report to the trustees on my examination of the financial statements of Hemsby Inshore Rescue Service (the charity) for the year ended 28 February 2023.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

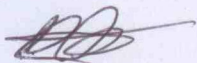
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



Mark Russell FCCA

Dated: 22/12/2023

HEMSBY INSHORE RESCUE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	91,276	92,259
Charitable activities	3	40,498	43,012
Other trading activities	4	57,868	42,775
Investments	5	73	5
Total income		189,715	178,051
Expenditure on:			
Raising funds	6	27,929	12,219
Charitable activities	7	109,672	101,428
Total expenditure		137,601	113,647
Net income and movement in funds		52,114	64,404
Reconciliation of funds:			
Fund balances at 1 March 2022		548,276	483,872
Fund balances at 28 February 2023		600,390	548,276

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

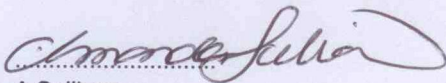
HEMSBY INSHORE RESCUE SERVICE

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		196,421		179,669
Current assets					
Stocks	12	24,503		22,277	
Debtors	13	3,863		3,384	
Cash at bank and in hand		377,914		347,254	
		406,280		372,915	
Creditors: amounts falling due within one year	14	2,311		4,308	
Net current assets			403,969		368,607
Total assets less current liabilities			600,390		548,276
The funds of the charity					
Unrestricted funds			600,390		548,276
			600,390		548,276

The financial statements were approved by the trustees on 22/12/2023



A Sullivan
Trustee

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Charity information

Hemsby Inshore Rescue Service is a unincorporated charity and is governed by the rules and regulations dated 23rd September 1977.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Lifeboat shed	- 5% Straight line
Boat & equipment	- 25% Reducing balance
Fixtures and fittings	- 20% Reducing balance
Computers	- 25% straight line
Motor vehicles	- 25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	60,735	64,002
Grants	30,541	28,257
	<u>91,276</u>	<u>92,259</u>

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

2 Income from donations and legacies

(Continued)

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other trading income		
Shop sales	40,498	43,012

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	57,868	42,775

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	73	5

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Expenditure on raising funds	27,929	12,219

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

7 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Depreciation and impairment	27,182	21,297
Light and heat	770	1,157
Lifeboat repairs	27,971	37,121
Insurance	4,863	3,656
Repairs and maintenance	16,567	5,874
Vehicle running expenses	9,125	3,813
Postage and stationery	1,412	1,311
Telecommunications	725	749
Sundry expenses	1,183	728
Stock movement in the year	14,517	21,005
	<u>104,315</u>	<u>96,711</u>
Share of support and governance costs (see note)		
Support	5,357	4,717
	<u>109,672</u>	<u>101,428</u>
Analysis by fund		
Unrestricted funds	<u>109,672</u>	<u>101,428</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

11	Tangible fixed assets	Lifeboat shed £	Boat and equipment £	Fixtures and fittings £	Computers	Motor vehicles £	Total £
	Cost						
	At 1 March 2022	119,103	206,578	9,561	-	16,705	351,947
	Additions	20,608	24,184	-	1,142	-	45,934
	At 28 February 2023	139,711	230,762	9,561	1,142	16,705	397,881
	Depreciation and impairment						
	At 1 March 2022	27,685	124,624	4,456	-	15,513	172,278
	Depreciation charged in the year	6,350	21,227	1,021	286	298	29,182
	At 28 February 2023	34,035	145,851	5,477	286	15,811	201,460
	Carrying amount						
	At 28 February 2023	105,676	84,911	4,084	856	894	196,421
	At 28 February 2022	91,418	81,954	5,105	-	1,192	179,669

HEMSBY INSHORE RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

12 Stocks

	2023 £	2022 £
Opening stock	21,533	12,012
Shop stock	21,748	18,379
Closing stock	(22,277)	(21,533)
	<u>21,004</u>	<u>8,853</u>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>3,863</u>	<u>3,384</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,311</u>	<u>4,308</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2022 £	Incoming resources £	Resources expended £	At 28 February 2023 £
General funds	<u>548,276</u>	<u>189,715</u>	<u>(137,601)</u>	<u>600,390</u>
Previous year:				
	At 1 March 2021 £	Incoming resources £	Resources expended £	At 28 February 2022 £
General funds	<u>483,872</u>	<u>178,051</u>	<u>(113,647)</u>	<u>548,276</u>

HEMSBY INSHORE RESCUE SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEMSBY INSHORE RESCUE SERVICE

I report to the trustees on my examination of the financial statements of Hemsby Inshore Rescue Service (the charity) for the year ended 28 February 2023.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



Mark Russell FCCA

Dated: 22/12/2023