

PERCH ROCK LIGHTHOUSE

England & Wales · Charity number 1182570

Details

Status Registered

Legal form CIO

Registered 2019-03-21

Register [View on the Charity Commission register](#)

Contact

Address 19a Atherton Street
Wallasey
CH45 9LT

Phone 07973210030

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PRESERVATION AND PROTECTION OF THE HISTORIC BUILDING KNOWN AS PERCH ROCK LIGHTHOUSE IN NEW BRIGHTON ON MERSEYSIDE. THE BUILDING IS LISTED BY HISTORIC ENGLAND (GRADE II*) NUMBER 1258288.

Activities: The preservation and restoration of Perch Rock Lighthouse

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		£0	£0	-
2024-03-31		£0	£0	-
2023-03-31		£800	£800	-
2022-03-31		£2,768	£2,000	-
2021-03-31		£100	£0	-

Trustees

Name	Role	Appointed
Paul Kingham	Chair	2019-03-21
ANNE ELIZABETH KINGHAM		2019-03-21
Mark Richard Gordon		2025-02-26
Robert Christopher Britton		2025-02-26

PERCH ROCK LIGHTHOUSE

England & Wales - Charity number 1182570

Accounts

Charity registration number: 1182570

Perch Rock Lighthouse

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Perch Rock Lighthouse

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Perch Rock Lighthouse

Reference and Administrative Details

Trustees	Robert Christopher Britton Mark Richard Gordon Paul Kingham Anne Elizabeth Kingham
Charity Registration Number	1182570
Principal Office	The Coach House 19A Atherton Street Wallasey Wirral CH45 9LT

Perch Rock Lighthouse

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The objects of the charity are to promote, for the benefit of the public, the preservation and protection of the historic building known as Perch Rock Lighthouse in New Brighton on Merseyside. The building is listed by Historic England (Grade II*) number 1258288.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

This year we were delighted to welcome Chris Britton and Mark Gordon as new trustees of the charity, both of whom were appointed on 26 February 2025. With their professional backgrounds in engineering they bring vital knowledge and practical skills to our team, together with useful contacts for the specialist work we often need to do.

On the same date Cath Roberts resigned as trustee to focus on other heritage projects in New Brighton, but she remains a valued member of our team of volunteers. We are most grateful to Cath for all the support she has given us as a trustee and look forward to co-operating with her in the future on heritage work that will be of benefit to the community as a whole.

Over the course of the past year our main focus has been on carrying out a deep clean of each floor of the lighthouse (there are five floors including the lamp room at the top) along with repairs to any storm-damaged windows to make sure birds cannot get in. Given that our own access to the lighthouse is only possible across a natural moat of variable depth at low tide, and that a pulley system is required to remove any unwanted items and waste, it is a challenging task. In addition to all the help we have had from our regular team of local volunteers, we are particularly grateful for the hands-on work and professional expertise that has been freely given by Skyminers Ltd, a leading firm of industrial cleaners. Their team has come up on a regular basis to join us through the year, and their expert eye for detail, and knowledge of sustainable cleaning methods, have proved invaluable in enabling us to do a thorough job with due respect both for the heritage assets within the lighthouse, and the marine environment of which we are part.

The deep clean is programmed for completion in the year ending 31 March 2026, and will prepare the ground for the restoration and maintenance work that we plan to do in the future.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Robert Christopher Britton (appointed 26 February 2025)
	Mark Richard Gordon (appointed 26 February 2025)
	Paul Kingham
	Anne Elizabeth Kingham
	Catherine Roberts (resigned 3 January 2025)

Perch Rock Lighthouse
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 10 October 2025 and signed on its behalf by:

.....
Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 period. 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 business.

The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 October 2025 and signed on its behalf by:

.....
Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Expenditure on:			
Net income/(expenditure)		-	-
Net movement in funds		-	-
Reconciliation of funds			
Total funds brought forward		868	868
Total funds carried forward		868	868
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Expenditure on:			
Net income/(expenditure)		-	-
Net movement in funds		-	-
Reconciliation of funds			
Total funds brought forward		868	868
Total funds carried forward		868	868

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note .

Perch Rock Lighthouse
(Registration number: 1182570)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Heritage assets	3	100	100
Current assets			
Cash at bank and in hand	4	768	768
Net assets		868	868
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		868	868
Total funds		868	868

The financial statements on pages 5 to 8 were approved by the trustees, and authorised for issue on 10 October 2025 and signed on their behalf by:

.....
Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Perch Rock Lighthouse meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Heritage assets

To meet the requirements of the SORP, disclose the policy for acquisition, preservation, management and disposal of heritage assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Taxation

The charity is a registered charity and is therefore exempt from taxation.

3 Heritage assets

	Other heritage asset class 1 £	Total £
Cost		
At 1 April 2024	<u>100</u>	<u>100</u>
At 31 March 2025	100	100
Depreciation		
At 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u><u>100</u></u>	<u><u>100</u></u>

4 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u><u>768</u></u>	<u><u>768</u></u>

PERCH ROCK LIGHTHOUSE

England & Wales - Charity number 1182570

Accounts

Charity registration number: 1182570

Perch Rock Lighthouse

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Perch Rock Lighthouse

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Perch Rock Lighthouse

Reference and Administrative Details

Trustees	Mr Paul Kingham Ms Catherine Roberts Mrs Anne Elizabeth Kingham
Charity Registration Number	1182570
Principal Office	The Coach House 19A Atherton Street Wallasey Wirral CH45 9LT

Perch Rock Lighthouse

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The objects of the charity are to promote, for the benefit of the public, the preservation and protection of the historic building known as Perch Rock Lighthouse in New Brighton on Merseyside. The building is listed by Historic England (Grade II*) number 1258288.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Paul Kingham
	Ms Catherine Roberts
	Mrs Anne Elizabeth Kingham

The annual report was approved by the trustees of the charity on 21 November 2024 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Trustees' Responsibilities

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

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- 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 business.

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Approved by the trustees of the charity on 21 November 2024 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted funds £	Total 2024 £
Note		
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Net movement in funds	-	-
Reconciliation of funds		
Total funds brought forward	868	868
Total funds carried forward	868	868
	Unrestricted funds £	Total 2023 £
Note		
Income and Endowments from:		
Donations and legacies	800	800
Total income	800	800
Expenditure on:		
Raising funds	(800)	(800)
Total expenditure	(800)	(800)
Net income/(expenditure)	-	-
Net movement in funds	-	-
Reconciliation of funds		
Total funds brought forward	868	868
Total funds carried forward	868	868

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note .

Perch Rock Lighthouse
(Registration number: 1182570)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Heritage assets	4	100	100
Current assets			
Cash at bank and in hand	5	768	768
Net assets		868	868
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		868	868
Total funds		868	868

The financial statements on pages 4 to 7 were approved by the trustees, and authorised for issue on 21 November 2024 and signed on their behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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Going concern

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Heritage assets

To meet the requirements of the SORP, disclose the policy for acquisition, preservation, management and disposal of heritage assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Total for 2024	-	-
Total for 2023	800	800

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

4 Heritage assets

	Other heritage asset class 1 £	Total £
Cost		
At 1 April 2023	100	100
At 31 March 2024	100	100
Depreciation		
At 31 March 2024	-	-
Net book value		
At 31 March 2024	100	100

5 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	768	768

6 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	768	768
Net debt	768	768
	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	768	768
Net debt	768	768

PERCH ROCK LIGHTHOUSE

England & Wales - Charity number 1182570

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Charity registration number: 1182570

Perch Rock Lighthouse

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for the Year Ended 31 March 2023

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Charity Registration Number	1182570
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Perch Rock Lighthouse

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Objects and aims

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Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Paul Kingham
	Ms Catherine Roberts
	Mrs Anne Elizabeth Kingham

The annual report was approved by the trustees of the charity on 1 October 2023 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Trustees' Responsibilities

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The law applicable to charities 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 period. In preparing these financial statements, the trustees are required to:

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Approved by the trustees of the charity on 1 October 2023 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		800	800
Total income		800	800
Expenditure on:			
Raising funds		(800)	(800)
Total expenditure		(800)	(800)
Net income/(expenditure)		-	-
Net movement in funds		-	-
Reconciliation of funds			
Total funds brought forward		868	868
Total funds carried forward		868	868
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Donations and legacies		2,768	2,768
Total income		2,768	2,768
Expenditure on:			
Raising funds		(2,000)	(2,000)
Total expenditure		(2,000)	(2,000)
Net income		768	768
Net movement in funds		768	768
Reconciliation of funds			
Total funds brought forward		100	100
Total funds carried forward		868	868

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note .

Perch Rock Lighthouse
(Registration number: 1182570)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Heritage assets	4	100	100
Current assets			
Cash at bank and in hand	5	768	768
Net assets		868	868
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		868	868
Total funds		868	868

The financial statements on pages 4 to 7 were approved by the trustees, and authorised for issue on 1 October 2023 and signed on their behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Perch Rock Lighthouse meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Heritage assets

To meet the requirements of the SORP, disclose the policy for acquisition, preservation, management and disposal of heritage assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	800	800
Total for 2023	<u>800</u>	<u>800</u>
Total for 2022	<u>2,768</u>	<u>2,768</u>

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

4 Heritage assets

	Other heritage asset class 1 £	Total £
Cost		
At 1 April 2022	100	100
At 31 March 2023	100	100
Depreciation		
At 31 March 2023	-	-
Net book value		
At 31 March 2023	100	100

5 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	768	768

6 Analysis of net funds

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	768	768
Net debt	768	768
	At 1 April 2021 £	At 31 March 2022 £
Net debt	-	-

PERCH ROCK LIGHTHOUSE

England & Wales - Charity number 1182570

Accounts

Charity registration number: 1182570

Perch Rock Lighthouse

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Paul Kingham
	Ms Catherine Roberts
	Mrs Anne Elizabeth Kingham

The annual report was approved by the trustees of the charity on 14 December 2022 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Trustees' Responsibilities

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

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Approved by the trustees of the charity on 14 December 2022 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		2,768	2,768
Total income		<u>2,768</u>	<u>2,768</u>
Expenditure on:			
Raising funds		(2,000)	(2,000)
Total expenditure		<u>(2,000)</u>	<u>(2,000)</u>
Net income		<u>768</u>	<u>768</u>
Net movement in funds		768	768
Reconciliation of funds			
Total funds brought forward		<u>100</u>	<u>100</u>
Total funds carried forward		<u>868</u>	<u>868</u>
		Unrestricted funds £	Total 2021 £
	Note		
Income and Endowments from:			
Donations and legacies		<u>100</u>	<u>100</u>
Total income		<u>100</u>	<u>100</u>
Expenditure on:			
Net income		<u>100</u>	<u>100</u>
Net movement in funds		<u>100</u>	<u>100</u>
Reconciliation of funds			
Total funds carried forward		<u>100</u>	<u>100</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note .

Perch Rock Lighthouse
(Registration number: 1182570)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Heritage assets	4	100	100
Current assets			
Cash at bank and in hand	5	768	-
Net assets		868	100
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		868	100
Total funds		868	100

The financial statements on pages 4 to 7 were approved by the trustees, and authorised for issue on 14 December 2022 and signed on their behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

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Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	2,768	2,768
Total for 2022	<u>2,768</u>	<u>2,768</u>
Total for 2021	<u>100</u>	<u>100</u>

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

4 Heritage assets

	Other heritage asset class 1 £	Total £
Cost		
At 1 April 2021	<u>100</u>	<u>100</u>
At 31 March 2022	100	100
Depreciation		
At 31 March 2022	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2022	<u><u>100</u></u>	<u><u>100</u></u>

5 Cash and cash equivalents

	2022 £
Cash at bank	<u><u>768</u></u>

PERCH ROCK LIGHTHOUSE

England & Wales - Charity number 1182570

Accounts

Charity registration number: 1182570

Perch Rock Lighthouse

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Perch Rock Lighthouse

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Perch Rock Lighthouse

Reference and Administrative Details

Trustees	Mr Paul Kingham Ms Catherine Roberts Mrs Anne Elizabeth Kingham
Charity Registration Number	1182570
Principal Office	The Coach House 19A Atherton Street Wallasey Wirral CH45 9LT
Independent Examiner	Deborah Johnson Independent Examiner 161 College Street St Helens WA10 1TY

Perch Rock Lighthouse

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objects of the charity are to promote, for the benefit of the public, the preservation and protection of the historic building known as Perch Rock Lighthouse in New Brighton on Merseyside. The building is listed by Historic England (Grade II*) number 1258288.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Paul Kingham
	Ms Catherine Roberts
	Mrs Anne Elizabeth Kingham

The annual report was approved by the trustees of the charity on 11 January 2022 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 period. 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 business.

The trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 11 January 2022 and signed on its behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		100	100
Total income		100	100
Expenditure on:			
Net income		100	100
Net movement in funds		100	100
Reconciliation of funds			
Total funds carried forward		100	100
		Note	Total 2020 £
Income and Endowments from:			
Expenditure on:			
Net income/(expenditure)			-
Net movement in funds			-
Reconciliation of funds			
Total funds carried forward			-

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note .

Perch Rock Lighthouse
(Registration number: 1182570)
Balance Sheet as at 31 March 2021

	Note	2021 £
Fixed assets		
Heritage assets	4	<u>100</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>100</u>
Total funds		<u>100</u>

The financial statements on pages 4 to 7 were approved by the trustees, and authorised for issue on 11 January 2022 and signed on their behalf by:

.....
Mr Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Perch Rock Lighthouse meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Heritage assets

To meet the requirements of the SORP, disclose the policy for acquisition, preservation, management and disposal of heritage assets.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	100	100
Total for period ended 31 March 2021	100	100

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

4 Heritage assets

	Other heritage asset class 1 £	Total £
Cost		
Additions	100	100
At 31 March 2021	100	100
Depreciation		
At 31 March 2021	-	-
Net book value		
At 31 March 2021	100	100