

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**

|                                    |                            |
|------------------------------------|----------------------------|
| <b>Trustees</b>                    | Robert Christopher Britton |
|                                    | Mark Richard Gordon        |
|                                    | Paul Kingham               |
|                                    | Anne Elizabeth Kingham     |
| <b>Charity Registration Number</b> | 1182570                    |
| <b>Principal Office</b>            | 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<br>funds<br>£ | Total<br>2025<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| <b>Expenditure on:</b>             |      |                            |                    |
| Net income/(expenditure)           |      | -                          | -                  |
| Net movement in funds              |      | -                          | -                  |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 868                        | 868                |
| Total funds carried forward        |      | 868                        | 868                |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| <b>Expenditure on:</b>             |      |                            |                    |
| Net income/(expenditure)           |      | -                          | -                  |
| Net movement in funds              |      | -                          | -                  |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| 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<br>£         | 2024<br>£         |
|----------------------------------|------|-------------------|-------------------|
| <b>Fixed assets</b>              |      |                   |                   |
| Heritage assets                  | 3    | 100               | 100               |
| <b>Current assets</b>            |      |                   |                   |
| Cash at bank and in hand         | 4    | <u>768</u>        | <u>768</u>        |
| <b>Net assets</b>                |      | <u><u>868</u></u> | <u><u>868</u></u> |
| <b>Funds of the charity:</b>     |      |                   |                   |
| <b>Unrestricted income funds</b> |      |                   |                   |
| Unrestricted funds               |      | <u>868</u>        | <u>868</u>        |
| <b>Total funds</b>               |      | <u><u>868</u></u> | <u><u>868</u></u> |

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<br>asset class 1<br>£ | Total<br>£ |
|-----------------------|--------------------------------------|------------|
| <b>Cost</b>           |                                      |            |
| At 1 April 2024       | 100                                  | 100        |
| At 31 March 2025      | 100                                  | 100        |
| <b>Depreciation</b>   |                                      |            |
| At 31 March 2025      | -                                    | -          |
| <b>Net book value</b> |                                      |            |
| At 31 March 2025      | 100                                  | 100        |

#### 4 Cash and cash equivalents

|              | 2025<br>£ | 2024<br>£ |
|--------------|-----------|-----------|
| Cash at bank | 768       | 768       |