

**Annual Reports and Financial Statements for the  
period ended 4th April 2025**



(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1206064**

**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

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**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1206064

**DATE OF REGISTRATION** 5th December 2023

**START OF FINANCIAL YEAR** 5th December 2023

**END OF FINANCIAL YEAR** 4th April 2025

**TRUSTEES AS AT 4TH APRIL 2025**

**Appointed**

Christopher Keith Yacoubian 05-December-2023  
Elaine Sarah Bawden 05-December-2023  
Ruth Trenoweth Pender 05-December-2023

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO - Registered 5<sup>th</sup> December 2023

**CHARITABLE OBJECTS**

1. Fundraise to cover the costs of restoring a man-made tidal rock pool, located on the foreshore below mean high water on land owned by The Crown Estate in Mousehole, Cornwall;
2. Organise the contractual work required to achieve the restoration under the strict guidelines of a Marine Management Organisation licence (where required), ensuring that the structure continues to nestle within the existing geological features of the foreshore that surround the pool. Maintain the rock pool with volunteer clean-up activities.;
3. Share pool/beach safety guidelines, community history and local marine life illustrations with the public;
4. Increase social & local media coverage of the Rock Pool and its importance to the community, along with encouraging patronage;
5. Improve accessibility for people of all ages and ability, including for those with reduced mobility.

**CORRESPONDENCE ADDRESS** 169 Chertsey Road  
Addlestone  
Surrey  
KT15 2EL

**PRIMARY BANKERS** Cooperative Bank (Business Accounts for Charities & Communities) PLC  
PO Box 101  
1Balloon St,  
Manchester M60 4EP

**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Trustees' Report for the  
period ended 4th April 2025**

**Our Attributes:**

The Trustees and volunteers care deeply about their community and the wonderful marine environment. The Rock Pool provides a safe haven away from the strong tidal currents that exist along the rocky western shore. We are dedicated to achieving the pools restoration as an asset for future generations to enjoy.

**Plans for the Years Ahead**

Increase media exposure and encourage marine conservation where possible.

**Trustees Responsibilities**

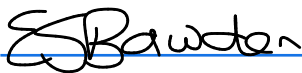
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is not appropriate to presume that the CIO is a going concern.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date approved by the Trustees: 3-Feb-2026

Signature:



Nominated FMRPC Trustee (Feb 3, 2026 17:00:09 GMT)

Signed on their behalf by Trustee:

Nominated FMRPC Trustee

# FRIENDS OF MOUSEHOLE ROCK POOL

(Charitable Incorporated Organisation)

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of the Friends of Mousehole Rock Pool on the accounts for the year ended 4th April 2025 set out on pages 6 to 12.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- Highlight any issues requiring reporting.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts; and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

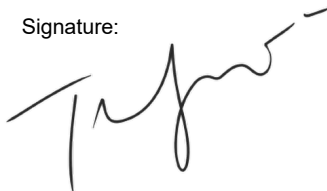
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Trevor Jenkins-Johnston  
J3 Accountants  
128 City Road  
London  
EC1V 2NX

Date: 3<sup>rd</sup> February 2026

Signature:



**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Statement of Financial Activities for the  
period ended 4th April 2025**

	Note	General Funds £	24/25 £
<b>INCOMING RESOURCES</b>			
Incoming Resources from Generated Funds			
Donations, Grants & Legacies	3	43,252	43,252
Activities for Generating Funds		939	939
<b>TOTAL INCOMING RESOURCES</b>		<b>44,192</b>	<b>44,192</b>
<b>RESOURCES UTILISED</b>			
Costs of Generating Funds			
Charitable Activities	4	37,498	37,498
<b>TOTAL RESOURCES UTILISED</b>		<b>37,498</b>	<b>37,498</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>6,694</b>	<b>6,694</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,694</b>	<b>6,694</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 7-11 form part of these financial statements.

**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Balance Sheet as at 4th April 2025**

	Note	General Funds £	24/25 £
<b>CURRENT ASSETS</b>			
Bank		7,494	7,494
<b>TOTAL CURRENT ASSETS</b>		<b>7,494</b>	<b>7,494</b>
<b>CREDITORS: Amounts falling due within one year</b>			
Accruals		800	800
<b>NET CURRENT ASSETS</b>		<b>800</b>	<b>800</b>
<b>NET ASSETS</b>		<b>6,694</b>	<b>6,694</b>
<b>FUNDS OF THE CHARITY</b>			
General Funds		6,694	6,694
<b>TOTAL FUNDS</b>		<b>6,694</b>	<b>6,694</b>

Date approved by the Trustees: 3-Feb-2026

Signature:   
Nominated FMRPC Trustee (Feb 3, 2026 17:00:09 GMT)

Signed on their behalf by Trustee:

Nominated FMRPC Trustee

**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements  
for the period ended 4th April 2025**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.



**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements  
for the period ended 4th April 2025**

**1. ACCOUNTING POLICIES**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees' report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise because of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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**2. TANGIBLE FIXED ASSETS**

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

4th April 2025 : None

**FRIENDS OF MOUSEHOLE ROCK POOL**  
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**Notes to the Financial Statements  
for the period ended 4th April 2025**

<b>Note</b>	<b>General Funds £</b>	<b>24/25 £</b>
<b>3.</b>		
Donations	43,252	43,252
Grants	-	-
<b>Donations, Grants &amp; Legacies</b>	<b>43,252</b>	<b>43,252</b>
 Sales	 939	 939

**FRIENDS OF MOUSEHOLE ROCK POOL**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements  
for the period ended 4th April 2025**

Note	General Funds	24/25
	£	£
<b>4.</b>		
Charitable Distributions	34,662	34,662
Insurance costs	818	818
Professional Consultants	1,200	1,200
Professional Fees	800	800
Sundry expenses	13	13
Volunteer expenses	5	5
<b>Charitable Activities</b>	<b>37,498</b>	<b>37,498</b>

**FRIENDS OF MOUSEHOLE ROCK POOL**  
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**Notes to the Financial Statements  
for the period ended 4th April 2025**

**Note**

<b>5.</b>	<b>24/25</b>
	£
Salaries & Wages	-
National Insurance	-
Pension costs	-
<b>Staff Costs</b>	<b>-</b>
Charitable Activities Average Headcount	-

The Charity operates a PAYE scheme to pay all members of employed staff, and no employees received emoluments in excess of £60,000.

**6. TRUSTEES AND OTHER RELATED PARTIES**

The only payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees, or any persons connected with them during this financial period. No material transactions took place between the organisation and a trustee, or any person connected with them.

**7. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**8. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**9. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake






# FMRP - Final Statutory Accounts 4th April 2025 for Signature

Final Audit Report

2026-02-03

Created:	2026-02-03
By:	Contracts at J3 Accountants (trevor@j3accountants.co.uk)
Status:	Signed
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## "FMRP - Final Statutory Accounts 4th April 2025 for Signature" History

-  Document created by Contracts at J3 Accountants (trevor@j3accountants.co.uk)  
2026-02-03 - 11:27:20 AM GMT- IP address: 82.44.251.236
-  Document emailed to Nominated FMRPC Trustee (friendsofmouseholerockpool@gmail.com) for signature  
2026-02-03 - 11:27:27 AM GMT
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2026-02-03 - 11:37:20 AM GMT- IP address: 66.249.93.11
-  Document e-signed by Nominated FMRPC Trustee (friendsofmouseholerockpool@gmail.com)  
Signature Date: 2026-02-03 - 5:00:09 PM GMT - Time Source: server- IP address: 104.28.86.128
-  Agreement completed.  
2026-02-03 - 5:00:09 PM GMT