Charity registration number: 1182570

Perch Rock Lighthouse

Annual Report and Financial Statements

for the Year Ended 31 March 2026

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 2026.

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

During the course of the year the team of volunteers, under Trustee supervision, has continued with its regular programme of inspection and maintenance, while carrying out any repair work as necessary. This work is particularly important to ensure windows have held firm, and remain secure, after periods of storm and gale-force winds. We are pleased to report that, despite several bouts of adverse weather, only minor repairs have been required.

Trustees and officers

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

Trustees:	Robert Christopher Britton
	Mark Richard Gordon
	Paul Kingham
	Anne Elizabeth Kingham

The annual report was approved by the trustees of the charity on 28 October 2026 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 28 October 2026 and signed on its behalf by:

.....
Paul Kingham
Trustee

Perch Rock Lighthouse

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Total 2026 £
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

	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

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 is shown in note .

Perch Rock Lighthouse

(Registration number: 1182570)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
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 4 to 7 were approved by the trustees, and authorised for issue on 28 October 2026 and signed on their behalf by:

.....
Paul Kingham
Trustee

Perch Rock Lighthouse

Notes to the Financial Statements for the Year Ended 31 March 2026

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.

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 2025	100	100
At 31 March 2026	100	100
Depreciation		
At 31 March 2026	-	-
Net book value		
At 31 March 2026	100	100

4 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	768	768