

FRIENDS OF MOUSEHOLE ROCK POOL

(Charitable Incorporated Organisation)

Annual Report and Financial Statements for the period ended 31st December 2025

CHARITY REGISTRATION No: 1206064

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1206064
START OF FINANCIAL PERIOD	5th April 2025
END OF FINANCIAL PERIOD	31st December 2025
LEGAL STATUS	CIO – a Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO – Foundation, registered with the Charity Commission on 5th December 2023.

TRUSTEES AS AT 31ST DECEMBER 2025

Christopher Keith Yacoubian, appointed 1st September 2023.

Elaine Sarah Bawden, appointed 1st September 2023.

Ruth Trenoweth Pender, appointed 1st September 2023.

Marcia Bell was appointed during this financial period on 22nd April 2025.

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
1 Balloon St
Manchester M60 4EP

Trustees' Report for the period ended 31st December 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, encourage marine conservation where possible, and continue to raise funds to keep the Rock Pool well maintained.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources 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; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation. The trustees are responsible for keeping proper accounting records and for safeguarding the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature: 
Elaine Bawden (Oct 2, 2026 13:59:08 GMT+1)

Signature date: 02/10/2026

Signed on their behalf by Trustee: Elaine Bawden

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Friends of Mousehole Rock Pool on the accounts for the period ended 31st December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required under section 144 of the Charities Act 2011 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; and identify any matters requiring reporting.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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, together with consideration of unusual items or disclosures and explanations from the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no audit opinion is given.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the accounting record or accounts preparation requirements of the Charities Act 2011 have not been met, or to which 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

Signature: 

Signature date: 02/10/2026

Statement of Financial Activities for the period ended 31st December 2025

	Note	Current period £	Prior period £
INCOME			
Donations, Grants & Legacies	3	41,431	43,252
Activities for Generating Funds		3,061	939
TOTAL INCOME		**44,493**	**44,192**
EXPENDITURE			
Charitable Activities	4	45,506	36,698
Governance costs	5	650	800
TOTAL EXPENDITURE		**46,156**	**37,498**
NET INCOME / (EXPENDITURE)		**(1,663)**	**6,694**
Funds brought forward		**6,694**	**-**
TOTAL FUNDS CARRIED FORWARD		**5,030**	**6,694**

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

Balance Sheet as at 31st December 2025

	Note	Current period £	Prior period £
CURRENT ASSETS			
Bank		6,480	7,494
TOTAL CURRENT ASSETS		**6,480**	**7,494**
CREDITORS: amounts falling due within one year			
Accruals		1,450	800
TOTAL CREDITORS < 1 YEAR		**1,450**	**800**
NET CURRENT ASSETS		**5,030**	**6,694**
NET ASSETS		**5,030**	**6,694**
FUNDS OF THE CHARITY			
General Funds		5,030	6,694
TOTAL FUNDS		**5,030**	**6,694**

Signature:

ESBawden
Elaine Bawden (Oct 2, 2026 13:59:08 GMT+1)

Signature date: 02/10/2026

Signed on their behalf by Trustee: Elaine Bawden

Notes to the Financial Statements for the period ended 31st December 2025

1. ACCOUNTING POLICIES

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, and in accordance with the applicable Charities SORP, FRS 102 and the Charities Act 2011.

Assessment of Going Concern

The accounts are prepared 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.

Recognition of Incoming Resources

Incoming resources are recognised when the charity is entitled to the resources, receipt is probable and the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are included when the charity has unconditional entitlement to the resources.

Gifts in Kind and Donated Services

Material gifts in kind and donated services are recognised where their value can be reasonably quantified. The value of general volunteer help is not included in the accounts.

Investment Income

Investment income is included when receivable.

Notes to the Financial Statements for the period ended 31st December 2025

1. ACCOUNTING POLICIES (continued)

Liability Recognition

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

Governance Costs

Governance costs include the preparation and examination of statutory accounts, trustee-meeting costs and legal advice to trustees on governance or constitutional matters.

Unrestricted Funds

Unrestricted funds may be used for the general objectives of the charity.

Restricted Funds

Restricted funds are subject to restrictions specified by the donor or arising from an appeal for a particular purpose.

Designated Funds

Designated funds are unrestricted funds set aside by the trustees for particular purposes or projects.

Fixed Assets

Fixed assets are capitalised where they are expected to be used for more than one year and meet the charity's capitalisation policy.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets at the current or prior period end according to the working paper balance sheet.

Notes to the Financial Statements for the period ended 31st December 2025

3. INCOME

Income category	Current period £	Prior period £
Donations	4,450	43,252
Grants	36,981	-
Sales	3,061	939
TOTAL INCOME	**44,493**	**44,192**

Notes to the Financial Statements for the period ended 31st December 2025

4. CHARITABLE ACTIVITIES

Expenditure category	Current period £	Prior period £
Direct Charitable Activity Costs	44,596	34,662
Volunteer Expenses	32	5
Insurance	844	818
Printing, Postage & Stationery	24	-
Sundry Expenses	10	13
Website / IT Costs	1	1,200
TOTAL CHARITABLE ACTIVITIES	**45,506**	**36,698**

5. GOVERNANCE COSTS

Governance category	Current period £	Prior period £
Accountancy Fees	405	800
Independent Examiner Fees	245	-
TOTAL GOVERNANCE COSTS	**650**	**800**

Notes to the Financial Statements for the period ended 31st December 2025

6. TRUSTEES AND OTHER RELATED PARTIES

The only payments to trustees, where applicable, consist of reimbursement of expenses incurred in furthering the charity's objects. Any material trustee or related party transactions should be disclosed separately before finalisation.

7. RISK ASSESSMENT

The trustees review the major risks faced by the charity and the controls and reserves considered necessary to mitigate those risks.

8. RESERVES POLICY

The trustees consider the level of reserves appropriate to the charity's size, commitments and objectives, with the aim of maintaining sufficient resources to continue charitable activities during temporary income shortfalls or unexpected expenditure.

9. PUBLIC BENEFIT

The trustees confirm that they have had regard to Charity Commission guidance on public benefit when determining the activities undertaken by the CIO.

Notes to the Financial Statements for the period ended 31st December 2025

10. RESTRICTED FUNDS

Restricted funds are held for the purposes specified by the donor or grant provider. The movements below include funds received and fully spent during the period, even where the closing balance is nil.

Restricted fund	Opening £	Income £	Expenditure £	Transfers £	Closing £
Cornwall Council Level Up	-	36,981	36,981	-	-
TOTAL RESTRICTED FUNDS	**-**	**36,981**	**36,981**	**-**	**-**