

MH/MH/510403

The Trustees
Mary Anning Rocks
1 Spadger Lane
West Stafford
Dorchester
DT2 8UB

25 July 2023

Dear Anya

**Mary Anning Rocks
2022 Accounts and Independent Examination**

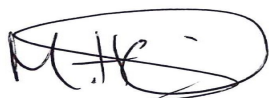
Having completed the preparation of the accounts and Independent Examination for the year ended 30 September 2022, I am pleased to enclose the following:

1. The approval accounts – please review these carefully and let me know if you have any queries. Otherwise, if approved, please sign them electronically via the document portal. We will then be notified and I will then sign off the Independent Examiner's Report and provide you with an electronic version which must be filed by you with the Charity Commission by 31 July 2023.
2. Letter of Representation confirming your responsibilities as Trustees for providing all of the information necessary for us to carry out the accounts preparation and Independent Examination. Please review this carefully and, if the content is approved, sign electronically.

Please let me know if you have any queries with the above, otherwise, as this brings the 2022 work up-to-date, I enclose a note of the firm's fee for kind attention in due course.

With kind regards

Yours sincerely



Matt Haines
Director
For and on behalf of CB Reid Limited

CB Reid, Chartered Accountants

Directors

P A Cattermole FCA, D C W Reid FCA, L Evans FCCA, M C Haines FCA MCSI

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MARY ANNING ROCKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

MARY ANNING ROCKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A J Pearson
B Lennon
E D Yarnold

Charity number

1188919

Principal address

1 Spadger Lane
West Stafford
Dorchester
DT2 8UB

Independent examiner

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

MARY ANNING ROCKS

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MARY ANNING ROCKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Foundation Document dated 6 April 2020, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Mary Anning Rocks is a grassroots campaign created to celebrate the forgotten Victorian palaeontologist Mary Anning, by erecting a permanent monument to her in her hometown of Lyme Regis on the Jurassic Coast. We want to acknowledge and remember Mary in a visual way and give her a tangible work of art as a focal point of remembrance and respect, so she is not forgotten again.

During the year we funded a bronze statue of Mary Anning in Lyme Regis. The funds needed were raised through a variety of events, including a crowdfunding campaign, T-shirt sales, auctions and competitions.

We would like to acknowledge all the volunteers who have given their time freely throughout the campaign, without which we certainly would not have been as successful as we were.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

On 21 May 2022, we successively unveiled a bronze statue of Mary Anning in Lyme Regis on what would have been her 223rd birthday.

At the same time, we kickstarted the Mary Anning Rocks Learning Legacy by commissioning a revamp of our website and the start of the free downloadable education packs we intend to publish on the site.

We also engaged a graphic artist to create a new information board that will be placed by the statue.

And we successfully launched the 'Mary Anning Rocks Road Trip' in conjunction with The Geologist Association. The road trip extends deep into 2025, involving 16 institutes from Oxford to Edinburgh, Cardiff to York, and the journey has exceeded 2400 miles.

Financial review

During the year we raised £9,855. After expenses such as statue costs and direct fundraising costs, the charity had cash available of £52,207 at the year end.

The reserves are held to fund the continued promotion of Anning via the 'Mary Anning Rocks Learning Legacy'. The Trustees give due consideration to the level of reserves required to meet its ongoing commitments.

Structure, governance and management

The charity is a CIO (Charitable Incorporated Organisation).

The trustees who served during the year and up to the date of signature of the financial statements were:

A J Pearson
B Lennon
E D Yarnold

Trustees are appointed by a resolution passed following a properly convened meeting of the Trustees to ensure suitability of candidates.

MARY ANNING ROCKS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees' report was approved by the Board of Trustees.



.....
A J Pearson

Trustee

26 Jul 2023

Date:

MARY ANNING ROCKS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MARY ANNING ROCKS

I report to the trustees on my examination of the financial statements of Mary Anning Rocks (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

26 Jul 2023

Dated:

MARY ANNING ROCKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	8,678	106,153
Charitable activities	4	1,177	3,351
Other trading activities	5	-	100
Total income		<u>9,855</u>	<u>109,604</u>
<u>Expenditure on:</u>			
Raising funds	6	-	2,546
Charitable activities	7	71,098	11,697
Total expenditure		<u>71,098</u>	<u>14,243</u>
Net (expenditure)/income for the year/ Net movement in funds		(61,243)	95,361
Fund balances at 1 October 2021		<u>113,211</u>	<u>17,850</u>
Fund balances at 30 September 2022		<u><u>51,968</u></u>	<u><u>113,211</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MARY ANNING ROCKS

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		52,207		113,691	
Creditors: amounts falling due within one year	11	<u>(239)</u>		<u>(480)</u>	
Net current assets			<u>51,968</u>		<u>113,211</u>
Income funds					
Unrestricted funds			<u>51,968</u>		<u>113,211</u>
			<u>51,968</u>		<u>113,211</u>

26 Jul 2023

The financial statements were approved by the Trustees on



.....
A J Pearson
Trustee

MARY ANNING ROCKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Mary Anning Rocks is a CIO, registration number 1188919. The charity's address is 1 Spadger Lane, West Stafford, Dorchester, DT2 8UB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO Foundation Document dated 6 April 2020, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MARY ANNING ROCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MARY ANNING ROCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,678	97,603
Grants	5,000	8,550
	<u>8,678</u>	<u>106,153</u>
Donations and gifts		
Donations	3,678	86,143
Gift Aid	-	11,460
	<u>3,678</u>	<u>97,603</u>

4 Charitable activities

	T Shirt sales	Auctions	T Shirt sales	Total
	2022	2021	2021	2021
	£	£	£	£
Income from charitable activities	<u>1,177</u>	<u>303</u>	<u>3,048</u>	<u>3,351</u>

5 Other trading activities

	Total Unrestricted funds
	2022
	£
Fundraising events	<u>-</u>
	<u>100</u>

MARY ANNING ROCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Raising funds

	Total Unrestricted funds	
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	2,546
	<u>-</u>	<u>2,546</u>
	<u>-</u>	<u>2,546</u>

7 Charitable activities

	Charitable expenditure	Charitable expenditure
	2022	2021
	£	£
Internet costs	347	707
Paypal fees	-	92
Auction / Crowdfund / postage costs	308	1,105
Launch / Maquette day costs	9,208	634
Statue expense	60,608	7,654
Stationery	102	278
Travel expenses	-	300
Miscellaneous	285	447
Independent Examiner's fee	240	480
	<u>71,098</u>	<u>11,697</u>
	<u>71,098</u>	<u>11,697</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

MARY ANNING ROCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	239	480
	<u>239</u>	<u>480</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

MH/MH/510403

The Trustees
Mary Anning Rocks
1 Spadger Lane
West Stafford
Dorchester
DT2 8UB

25 July 2023

Dear Trustees

Letter of Representation

This representation letter is provided in connection with our Independent Examination of the financial statements of the charity for the year ended 30 September 2022.

You confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy yourselves that you can properly make each of the following representations to us:

1. You have fulfilled your responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.

You confirm that in your opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. You confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and you approve these accounts for the period ended 30 September 2022.

2. You confirm that all accounting records have been made available to us for the purpose of our Independent Examination, in accordance with our terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to us. You have given us unrestricted access to persons within the charity in order to carry out the Independent Examination and have provided any additional information that we have requested for the same purpose.
3. You confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements (where applicable).

CB Reid, Chartered Accountants

Directors

P A Cattermole FCA, D C W Reid FCA, L Evans FCCA, M C Haines FCA MCSI

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4. You confirm that significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.
5. You confirm that you have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. You confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. Where applicable, you confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to us and accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
8. You confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. You confirm that you are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

You confirm that the related party relationships and transactions set out in the financial statements are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.

10. You confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
11. You confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
12. You confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements (where applicable).
13. You confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. You confirm that you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to

CB Reid, Chartered Accountants

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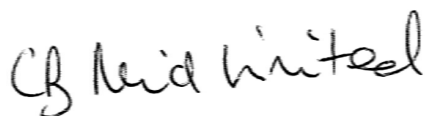
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conduct its activities, except as explained to you and as disclosed in the financial statements (where applicable).

15. You acknowledge your responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. There have been no deficiencies in internal control of which you are aware.
16. You confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. You also confirm that you are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.
17. You confirm that, in your opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, you have taken into account all relevant matters of which you are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
18. You confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to us. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. You acknowledge your legal responsibilities regarding disclosure of information to us as Independent Examiners and confirm that:
 - so far as each trustee is aware, there is no relevant information of which you are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.

Yours faithfully



CB Reid Limited
Confirmation

CB Reid, Chartered Accountants

Directors

P A Cattermole FCA, D C W Reid FCA, L Evans FCCA, M C Haines FCA MCSI

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I confirm that I have read and understood the contents of this letter and agree that it accurately reflects the representations made to you during the course of the Independent Examination of the charity's accounts. I have confirmed our acceptance of the above representations by e-signing this document.



.....
For and on behalf of Mary Anning Rocks

26 Jul 2023

.....
Date

CB Reid, Chartered Accountants

Directors

P A Cattermole FCA, D C W Reid FCA, L Evans FCCA, M C Haines FCA MCSI

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Date: 26 July 2023 **Our ref:** 510403 **Invoice No:** 520024 **VAT No.** 813 1264 66

Mary Anning Rocks
1 Spadger Lane
West Stafford
Dorchester
DT2 8UB

AP

VAT INVOICE

To: Professional Services Rendered

Preparation and Independent Examination of 2022 Accounts	200.00
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VAT @ 20% (unless otherwise stated)

40.00

£ 240.00

Settlement terms: 21 days from date of invoice

CB Reid, Chartered Accountants
Directors
P A Cattermole FCA, D C W Reid FCA, L Evans FCCA, M C Haines FCA MCSI

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Client Code: 510403

Client Name: Mary Anning Rocks

Invoice No: 520024

Date: 26 July 23

Amount Due: £ 240.00

Amount Enclosed:.....

Methods of Payment:

BACS – Lloyds Bank Plc Sort Code: 30-92-69 Account No: 21755068 Account Name: CB Reid Limited Please Quote: 520024

Cheque – Please detach this remittance slip and send with your cheque, **made payable to CB Reid Limited**, to the address above