

MEVAGISSEY HARBOUR AQUARIUM

England & Wales · Charity number 800950

Details

Status Registered

Legal form Other

Registered 1989-02-14

Register [View on the Charity Commission register](#)

Contact

Address Harbour Office
Island Quay
Mevagissey
St. Austell
Cornwall
PL26 6QU

Phone 01726843305

Email meva.harbour@talk21.com

Website www.mevagisseyharbour.co.uk

Activities

Objects: (1) TO ADVANCE PUBLIC EDUCATION IN THE FIELD OF MARINE BIOLOGY INCLUDING THE STUDY OF FISH FOUND IN CORNISH WATERS PARTICULARLY BY THE PROVISION AND MAINTENANCE OF AN AQUARIUM. (2) TO ASSIST IN THE MAINTENANCE OF MEVAGISSEY HARBOUR TRUSTEES.

Activities: To provide an educational resource, showing the marine life associated with Mevagissey.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** MEVAGISSEY
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,384	£37,384	-	-
2024-03-31	£50,573	£50,573	-	-
2023-03-31	£33,265	£28,692	-	-
2022-03-31	£28,200	£18,858	-	-
2021-03-31	£19,836	£8,908	-	-

Trustees

Name	Role	Appointed
Hugh Bowles	Chair	2013-04-14
Celia Mitchell		2019-02-03
RODNEY INGRAM		

MEVAGISSEY HARBOUR AQUARIUM

England & Wales - Charity number 800950

Accounts

Charity registration number 800950

MEVAGISSEY HARBOUR AQUARIUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MEVAGISSEY HARBOUR AQUARIUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H St. Aubyn Bowles Mr R Ingram Mrs C Mitchell Mr D Hunkin	Chair
Administration	Mr C Gilbertson	Clerk
Charity number	800950	
Address	The Harbour Office Island Quay Mevagissey St Austell Cornwall PL26 6QQ	
Independent examiner	Jane Webb FCCA Phillips Frith LLP 9 Tregarne Terrace St Austell Cornwall PL25 4DD	
Bankers	Lloyds Bank Plc	

MEVAGISSEY HARBOUR AQUARIUM

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MEVAGISSEY HARBOUR AQUARIUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEVAGISSEY HARBOUR AQUARIUM

I report to the Trustees on my examination of the financial statements of Mevagissey Harbour Aquarium (the Charity) for the year ended 31 March 2025.

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.

Having satisfied myself that the accounts are eligible for independent examination, 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

The Charity's gross income did not exceed £250,000 and I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Jane Webb FCCA

Phillips Frith LLP
9 Tregarne Terrace
St Austell
Cornwall
PL25 4DD

Date:

MEVAGISSEY HARBOUR AQUARIUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	2	37,384	50,573
Total income		37,384	50,573
Expenditure on:			
Charitable activities	3	37,384	50,573
Total expenditure		37,384	50,573
Net income and movement in funds		-	-
Reconciliation of funds:			
Fund balances at 1 April 2024		-	-
Fund balances at 31 March 2025		-	-

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MEVAGISSEY HARBOUR AQUARIUM

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025	£	2024	£	£
Net assets				-		-	
				==		==	
The funds of the Charity				-		-	
				==		==	

The financial statements were approved by the Trustees on

.....
Mr H St. Aubyn Bowles
Chair

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Mevagissey Harbour Aquarium is a Charity, governed by a Board of Trustees. The address of the registered office is Harbour Office, Island Quay, Mevagissey, St Austell, Cornwall, PL26 6QU.

1.1 Accounting convention

The Charity's financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102)) (second edition - October 2019) and the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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 Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value. The principal accounting policies adopted are set out below.

The financial statements have been prepared on the assumption that the Charity is able to carry on as a going concern. The Trustees have no material uncertainties about the Charity's ability to continue.

1.2 Charitable funds

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

1.3 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.

1.4 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.

1.5 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.

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Unrestricted Funds		
Donations	37,384	50,573
	<u> </u>	<u> </u>

3 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Aquarium expenditure		
Staff costs	20,598	21,578
Repairs and feeds	1,560	888
Electricity	4,500	4,296
	<u> </u>	<u> </u>
	26,658	26,762
Contributions paid, see Note 4	10,726	23,811
	<u> </u>	<u> </u>
	37,384	50,573
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	37,384	50,573
	<u> </u>	<u> </u>

4 Contributions

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Contribution to Harbour funds	10,726	23,811
	<u> </u>	<u> </u>

It is the Charity's policy to contribute any surplus funds to the benefit of 'Mevagissey Piers and Harbour'.

5 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	4
	<u> </u>	<u> </u>

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	20,598	21,578
	<u> </u>	<u> </u>

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

6 Taxation

Mevagissey Harbour Aquarium is a registered Charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that those are applied to its charitable objects. No tax charges have arisen in the Charity. There was no UK Corporation Tax payable by Mevagissey Harbour Aquarium in either period.

MEVAGISSEY HARBOUR AQUARIUM

England & Wales - Charity number 800950

Accounts

Charity registration number 800950

MEVAGISSEY HARBOUR AQUARIUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

MEVAGISSEY HARBOUR AQUARIUM

LEGAL AND ADMINISTRATIVE INFORMATION

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Administration	Mr C Gilbertson	Clerk
Charity number	800950	
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I report to the Trustees on my examination of the financial statements of Mevagissey Harbour Aquarium (the Charity) for the year ended 31 March 2024.

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).

Having satisfied myself that the accounts are eligible for independent examination, 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

The Charity's gross income did not exceed £250,000 and I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jane Webb FCCA

Phillips Frith LLP
9 Tregarne Terrace
St Austell
Cornwall
PL25 4DD

Dated:

MEVAGISSEY HARBOUR AQUARIUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	2	50,573	33,265
		<u>50,573</u>	<u>33,265</u>
Total income		50,573	33,265
Expenditure on:			
Charitable activities	3	50,573	33,265
		<u>50,573</u>	<u>33,265</u>
Total expenditure		50,573	33,265
		<u>50,573</u>	<u>33,265</u>
Net income and movement in funds		-	-
Reconciliation of funds:			
Fund balances at 1 April 2023		-	-
		<u>-</u>	<u>-</u>
Fund balances at 31 March 2024		-	-
		<u>-</u>	<u>-</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MEVAGISSEY HARBOUR AQUARIUM

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024	£	2023	£
Net assets				-		-
				==		==
The funds of the Charity				-		-

The financial statements were approved by the Trustees on

.....
Mr H St. Aubyn Bowles
Chair

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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The financial statements have been prepared on the assumption that the Charity is able to carry on as a going concern. The Trustees have no material uncertainties about the Charity's ability to continue.

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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.

1.4 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.

1.5 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.

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Aquarium income		
Donations and loft income	50,573	33,265

3 Expenditure on charitable activities

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Aquarium expenditure		
Staff costs	21,578	21,112
Repairs and feeds	888	4,480
Electricity	4,296	3,100
	<u>26,762</u>	<u>28,692</u>
Contributions paid, see Note 4	23,811	4,573
	<u>50,573</u>	<u>33,265</u>
Analysis by fund		
Unrestricted funds	<u>50,573</u>	<u>33,265</u>

4 Contributions

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Contribution to Harbour funds	<u>23,811</u>	<u>4,573</u>

It is the Charity's policy to contribute any surplus funds to the benefit of 'Mevagissey Piers and Harbour'.

5 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>4</u>	<u>4</u>

MEVAGISSEY HARBOUR AQUARIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	21,578	21,112
	<u>21,578</u>	<u>21,112</u>

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

6 Taxation

Mevagissey Harbour Aquarium is a registered Charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that those are applied to its charitable objects. No tax charges have arisen in the Charity. There was no UK Corporation Tax payable by Mevagissey Harbour Aquarium in either period.

MEVAGISSEY HARBOUR AQUARIUM

England & Wales - Charity number 800950

Accounts

Mevagissey Harbour Aquarium – Annual Report Year Ended 31st March 2023.

<u>Charity Name</u>	Mevagissey Harbour Aquarium Reg No. 800950
<u>Working Name</u>	Mevagissey Harbour Marine Aquarium
<u>Address</u>	Harbour Office, Mevagissey, Cornwall. PL26 6QQ
<u>Telephone</u>	01726 843305
<u>Email</u>	meva.harbour@talk21.com
<u>Trustees</u>	Mr. D. Hunkin, Mr. R. Ingram, Mr. H.St. A Bowles, Mrs . C. Mitchell
<u>Election Procedure</u>	Total number of Trustees = 4 comprising :- 4 permanent members. Applicants must reside in or be rate payers of the Parish of Mevagissey.
<u>Meetings</u>	Meeting are held annually plus an AGM held June.
<u>Objects of Trustees</u>	Education, Training, Environment, Conservation, Heritage.
<u>Chairman of Trustees</u>	Mr. H. St A Bowles.
<u>Vice Chairman</u>	Mr. D. Hunkin
<u>Clerk to the Trustees</u>	Mr. C. L. Gilbertson
<u>Harbour Master</u>	Andrew Frank Trevarton
<u>Bankers</u>	Lloyds TSB plc (St. Austell Branch)
<u>Solicitor</u>	Stephens & Scown Solicitors (St. Austell)
<u>Accountant</u>	Barry Smeath & Co. (St Austell)
<u>Insurers</u>	Navigators & General Insurance
<u>Consulting Civil Engineer</u>	John Grimes & Partners (Ivybridge Devon)

**Mevagissey
Harbour
Trustees**



06.10.2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MEVAGISSEY
AQUARIUM**

I report on the accounts of the aquarium for the year ended 31st March, 2023.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to state, on the basis of procedures specified by the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting and other 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 you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

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

(a) to keep accounting records in accordance with section 41 of the Act; and

(b) to prepare accounts which accord with the accounting records and to comply with

the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barry Smeath
Trehiddle Gate
Pentewan Road
St Austell
PL26 7AD

Mevagissey
Harbour
Trustees

31st May 2023

MEVAGISSEY AQUARIUM TRUSTEES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31ST MARCH, 2023

	Note	<u>2023</u>		<u>2022</u>	
		£.	£.	£.	£.
Income and Expenditure					
Income resources					
Grants / Receipt – entrance charges			33,265		28,200
Total Incoming Resources			33,265		28,200
Resources expended					
Direct charitable expenditure					
Wages		21,112		14,453	
Repairs, Feed etc		4,480		1,605	
Electricity		3,100		2,800	
Total resources expended			28,692		18,858
Net Incoming Resources for the Year			4,573		9,342
Net Movement in Funds			4,573		9,342
Net Contribution to the Harbour Funds			4,573		9,342
			-		-

Approved by the Board of Trustees on ..13.10.2023... and signed on its behalf by

.......... Trustee

1.

Mevagissey
Harbour
Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MEVAGISSEY
AQUARIUM**

I report on the accounts of the aquarium for the year ended 31st March, 2023.

Respective responsibilities of trustees and examiner

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(a) to keep accounting records in accordance with section 41 of the Act; and

(b) to prepare accounts which accord with the accounting records and to comply with

the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barry Smeath
Trehiddle Gate
Pentewan Road
St Austell
PL26 7AD

Mevagissey
Harbour
Trustees

31st May 2023

MEVAGISSEY AQUARIUM TRUSTEES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31ST MARCH, 2023

	Note	<u>2023</u>	<u>2022</u>
		£.	£.
Income and Expenditure			
Income resources			
Grants / Receipt – entrance charges		33,265	28,200
Total Incoming Resources		33,265	28,200
Resources expended			
Direct charitable expenditure			
Wages		21,112	14,453
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Net Movement in Funds		4,573	9,342
Net Contribution to the Harbour Funds		4,573	9,342
		-	-

Approved by the Board of Trustees on ..13.10.2023... and signed on its behalf by

.......... Trustee

1.

Mevagissey
Harbour
Trustees

MEVAGISSEY HARBOUR AQUARIUM

England & Wales - Charity number 800950

Accounts

Mevagissey Harbour Aquarium – Annual Report Year Ended 31st March 2022.

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<u>Working Name</u>	Mevagissey Harbour Marine Aquarium
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<u>Telephone</u>	01726 843305
<u>Email</u>	meva.harbour@talk21.com
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<u>Vice Chairman</u>	Mr. D. Hunkin
<u>Clerk to the Trustees</u>	Mr. C. L. Gilbertson
<u>Harbour Master</u>	Andrew Frank Trevarton
<u>Bankers</u>	Lloyds TSB plc (St. Austell Branch)
<u>Solicitor</u>	Stephens & Scown Solicitors (St. Austell)
<u>Accountant</u>	Barry Smeath & Co. (St Austell)
<u>Insurers</u>	Navigators & General Insurance
<u>Consulting Civil Engineer</u>	John Grimes & Partners (Ivybridge Devon)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MEVAGISSEY
AQUARIUM**

I report on the accounts of the aquarium for the year ended 31st March, 2022.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to state, on the basis of procedures specified by the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting and other 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 you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

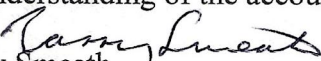
Independent examiner's statement

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
 - (a) to keep accounting records in accordance with section 41 of the Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with
the accounting requirements of the Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Barry Smeath
Trehiddle Gate
Pentewan Road
St Austell
PL26 7AD

31st May 2022

MEVAGISSEY AQUARIUM TRUSTEES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31ST MARCH, 2022

	Note	<u>2022</u>	<u>2021</u>
		£.	£.
Income and Expenditure			
Income resources			
Grants / Receipt – entrance charges		28,200	19,836
Total Incoming Resources		28,200	19,836
Resources expended			
Direct charitable expenditure			
Wages		14,453	5,108
Repairs		1,245	559
Feed		360	351
Electricity		2,800	2,890
Total resources expended		18,858	8,908
Net Incoming Resources for the Year		9,342	10,928
Net Movement in Funds		9,342	10,928
Net Contribution to the Harbour Funds		9,342	10,928
		-	-

Approved by the Board of Trustees on14/06/2022..... and signed on its behalf by

.......... Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MEVAGISSEY
AQUARIUM**

I report on the accounts of the aquarium for the year ended 31st March, 2022.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to state, on the basis of procedures specified by the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting and other 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 you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

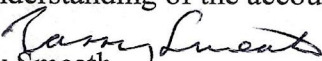
Independent examiner's statement

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
 - (a) to keep accounting records in accordance with section 41 of the Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Barry Smeath
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Pentewan Road
St Austell
PL26 7AD

31st May 2022

MEVAGISSEY AQUARIUM TRUSTEES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31ST MARCH, 2022

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