



**Section A Independent Examiner's Report**

**Report to the trustees/directors/ members of**

British Institute for Geological Conservation Ltd

**On accounts for the year ended**

April 2024

**Charity no.:**

1016312

**Company no.:**

02775501

**Set out on pages**

3-5

I report to the charity trustees on my examination of the accounts of the Company for the year ended 3 / 04 / 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

•the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

## INCOME AND EXPENDITURE FOR THE YEAR ENDING APRIL 1<sup>ST</sup> 2024

<b>INCOME</b>	Current year	Previous year
Interest on Business Account	£2,931.04	£492.62
Evolution Garden Project		
Merthyr Tydfill CR (Levelling-Up Fund)	£169,628.97	£124,268.32
Refund from Pest Control work	NIL	£245.94
Refunds from Suppliers	£27.89	NIL
Misc.	NIL	£106.42
Fees for filming at Bendrick Rocks	NIL	£250.00
<b>TOTAL</b>	<b><u>£172,587.90</u></b>	<b><u>£125,363.30</u></b>
<b>EXPENDITURE</b>		
Evolution Garden Project		
Employment Costs & Monitoring	£22,536.08	£4,000.00
Independent Project Monitoring	NIL	£4,350.00
Development Officer Costs	£25,607.79	£70,000.00
Educational equipment	£4,360.95	£10,315.06
Education consultancy	NIL	£15,000.00
Gardening equipment	£2,083.44	£2,639.70
Plants	£1,751.08	NIL
Construction & Project Maintenance	£14,705.93	£25,459.77
Ecological Survey Equipment	£4,506.10	£5,194.62
IT Equipment	£5,072.91	NIL
PPE	£1,327.40	£1,975.73
Workshop Specimens	£2,496.39	NIL
Pest Control	NIL	£387.93
Event Catering	£304.86	£125.26
Marketing	£913.99	NIL
Postage	NIL	£96.05
Translation	£1,390.00	NIL
Bendrick Rocks		
Aerial Survey	NIL	£700.00
Interpretation boards	£100.00	NIL
Council Meeting (Expenses)	£,2083.93	NIL
Bank Charges	£65.61	£65.97
Geologists' Assoc. Affiliation Fee	£80.00	NIL
Insurance	£166.75	NIL
<b>TOTAL</b>	<b><u>£89,553.21</u></b>	<b><u>£140,310.09</u></b>
<b>TRANSFER TO (FROM) RESERVES</b>	<b>+£83,034.69</b>	
<b>RESERVES</b>		
Business Manager Account	£224,793.58	
Community Account	£1,677.81	
<b>TOTAL</b>	<b><u>£226,471.39</u></b>	

## BALANCE SHEET FOR THE YEAR ENDING APRIL 1<sup>ST</sup> 2024

### ASSETS

	Current year	Previous year
A. Called up share capital not paid	NIL	NIL
B. Fixed Assets		
Land	£45,000.00	£45,000.00
Library	£1,000.00	£1,000.00
IT Equipment	£5,000.00	NIL
C. Current Assets		
Stocks	NIL	NIL
Debtors	NIL	NIL
Investments	NIL	NIL
Cash in Bank	£226,471.39	£143,436.70
D. Prepayments and accrued income	NIL	NIL
<b>TOTAL</b>	<b><u>£277,471.39</u></b>	<b><u>£189,436.70</u></b>

### LIABILITIES

A. Capital and Reserves	£277,471.39	£189,436.70
B. Provisions for liabilities and charges	NIL	NIL
C. Creditors	NIL	NIL
D. Accruals and deferred income	NIL	NIL
<b>TOTAL</b>	<b><u>£277,471.39</u></b>	<b><u>£189,436.70</u></b>

### Notes

- For the year ending 1 April 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## Annual Report 2023–2024

BIGC activities have continued to be centred on the *Merthyr's Roots* project, supported by the Community Renewal Fund (CRF – “Levelling Up Fund”). The project is based at Cyfarthfa Castle greenhouses and country park, and aims to educate the local communities about their important natural heritage. Numerous activities were again held to benefit a range of stakeholders including children, teachers and youth group leaders and disabled adults, demonstrating the importance of geoh heritage and biodiversity. The project employs three disabled people via Merthyr Social Services to help in the greenhouses. Funding will allow the project to continue to at least 2025.

A meeting of the Trustees was held at Cyfarthfa, to review progress of the project. The meeting also discussed the future strategy of BIGC and it was agreed to develop a new Mission Statement document.

Interpretation boards funded by the Geologists' Association Curry Fund have been installed at Capel Horeb Quarry. A LIDAR survey of the site has also been carried out. The strip of land next to the quarry, which came when the Institute acquired the site, continues to be a problem because of the trees infected with Ash Dieback endangering the adjacent highway. This strip of land forms no part of the geoh heritage and so is irrelevant to the Institute's charitable activities. Since this land is acting as a significant drain on the Institute's financial resources, negotiations have been initiated with the owner of the neighbouring farm to see if they would be interested in acquiring the land.

An interpretation board has been installed at the Bendrick Rock site, funded by Natural Resources Wales. In collaboration with Cardiff University, the site has been surveyed using drone-based LIDAR. This will facilitate the ongoing monitoring of the condition of the site.

BIGC continues to monitor the situation with the Upper Pennant exposure at Llanhilleth (Tirpentwys/The Canyon). When developments at the site have been finalised, we will continue pushing for it to be designated as a GCR site, and investigate the situation with its ownership.

Representing the UK, Council Members of BIGC attended and gave presentation at the Charnwood Forest meeting of the International Association for the Conservation of Geological Heritage (ProGeo).

BIGC members have been instrumental in initiating special sets of papers for publication in the journals *Geoh heritage* and *Geoconservation Research*.