



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 2025

Charity no.:

1016312

Company no.:

02775501

Set out on pages

3-6

I report to the charity trustees on my examination of the accounts of the Company for the year ended 1 / 04 / 2025.

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).

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:

Section B Disclosure

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

Give here brief details of any items that the examiner wishes to disclose.

INCOME AND EXPENDITURE FOR THE YEAR ENDING APRIL 1ST 2025

INCOME	Current year	Previous year
Interest on Business Account	£3857.89	£2,931.04
Evolution Garden Project		
Merthyr Tydfill CR (Levelling-Up Fund)	£171,355.00	£169,628.97
TK Max	£500.00	NIL
Refunds from Suppliers	NIL	£27.89
TOTAL	<u>£175,712.89</u>	<u>£172,587.90</u>
EXPENDITURE		
Evolution Garden Project		
Employment Costs & Monitoring	£15,969.48	£22,536.08
Independent Project Monitoring	£25,275.50	NIL
Development Officer Costs	£68,668.40	£25,607.79
Educational equipment	£4,324.78	£4,360.95
Gardening equipment	£2,162.10	£2,083.44
Plants	£9,049.90	£1,751.08
Construction & Project Maintenance	£7,233.03	£14,705.93
IT Equipment	£43.49	£5,072.91
PPE	£995.70	£1,327.40
Workshop Specimens & Equipment	£5,318.50	£2,496.39
Ecological survey equipment	NIL	£4,506.10
Pest Control	£7.01	NIL
Event equipment	£771.63	NIL
Event Catering	£802.46	£304.86
Marketing	NIL	£913.99
Translation	NIL	£1,390.00
Bendrick Rocks		
Interpretation boards	NIL	£100.00
Capel Horeb		
Survey Fees	£2,736.96	NIL
Legal fees (site sale)	£1,500.00	
Council Meeting (Expenses)	£174.25	£2,083.93
Web page design	£28,400.00	NIL
Companies House	£34.00	NIL
PROGEO Key Geological Areas Project	£846.91	NIL
Bank Charges	£94.95	£65.61
Geologists' Assoc. Affiliation Fee	NIL	£80.00
Insurance	£143.90	£166.75
TOTAL	<u>£174,545.94</u>	<u>£89,553.21</u>
TRANSFER TO (FROM) RESERVES	+£1,166.95	
RESERVES		
Business Manager Account	£220,506.47	
Community Account	£7,131.97	
TOTAL	<u>£227,638.44</u>	

BALANCE SHEET FOR THE YEAR ENDING APRIL 1ST 2025

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	£4,000.00	£5,000.00
C. Current Assets		
Stocks	NIL	NIL
Debtors	NIL	NIL
Investments	NIL	NIL
Cash in Bank	£227,638.44	£226,471.39
D. Prepayments and accrued income	NIL	NIL
TOTAL	<u>£277,638.44</u>	<u>£277,471.39</u>

LIABILITIES

A. Capital and Reserves	£277,638.44	£277,471.39
B. Provisions for liabilities and charges	NIL	NIL
C. Creditors	NIL	NIL
D. Accruals and deferred income	NIL	NIL
TOTAL	<u>£277,638.44</u>	<u>£277,471.39</u>

Notes

- For the year ending 1 April 2025 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 2024–2025

The majority of project activity and therefore expenditure during this period has been related to the delivery of our Merthyr's Roots Evolution Garden and Learning Hub activities. The project has been operating with financing from UK Governments Shared Prosperity Fund. We also received a grant from TK Max stores to support this work.

Our Evolution Garden project and classroom space serves as a learning hub, all weather classroom and community training facility. This facility has allowed us to use local geological heritage to investigate and interpret local anthropogenic landscapes and cultural heritage whilst promoting understanding and awareness of locally relevant, global environmental issues. Our garden project allows us to explore the impact of plants on the environment and how they led to the formation of local natural resources. We consider how nature has shaped the culture, landscape and heritage of Merthyr; the project makes special linkage to the formation of coal, iron and other local minerals and investigates how plants have moderated climate in the past and continue to play a vital role in the regulation of climate, temperature and global CO₂ levels. We consider the rise and co-evolution of plants and animals, particularly pollinators and consider their current plight.

Our busy, Merthyr's Roots project provides a new, much needed, community-based education service that looks at the environment and local heritage holistically, linking modern day Merthyr and its diverse and iconic heritage to more ancient natural origins. Our aim continues to be to reconnect people to the environment and enrich their lives by using the local post-industrial landscape and its incredible, yet neglected, natural and cultural assets for learning and discovery.

Our work re-instils a strong sense of place and pride in local residents, something that has been slowly eroded since industry has declined. Our project activity grounds them in their community, making them feel safe in their landscape and appreciate and value their unique region once again.

In the 2024-2025 period the project has reached 4587 members of the public who have taken place in our organised events, workshops and engagement sessions. Records show that 9927 members of the public have visited our evolution garden in the same period. Project activity around our garden, the Cyfarthfa public park and in local schools has created or improved 3097m² of blue/green space. 83 different stakeholder groups have accessed non-financial support from BIGC Merthyr's Roots project. 2 people with additional learning needs were employed by the project and 24 people volunteered on the project during this period.

During the year BIGC made progress in disposing of the strip of land adjacent to the Capel Horeb Quarry, which had been proving to be a significant drain on our

financial resources. This strip of scrub land was totally irrelevant to the geoheritage interest of the site but, because the trees that were infected with ash-dieback disease and were constantly threatening to fall on the adjacent highway, we were regularly being ordered by the local council to have one or more of them to be felled. Following legal advice, a local farmer has agreed to take over the strip of scrub land and so during the year we have been arranging for the legal transference. The transfer should be completed in summer 2025.

BIGC continued to be active participants and UK representatives of the International Association for the Conservation of Geological Heritage (ProGeo). This has included providing a grant to support ProGeo's Key Geological Areas Project, which aims to develop a coherent programme to select the world's most important geosites.

Work has been undertaken to redesign the BIGC web site, which should be completed in 2026. We have also produced a short Youtube video to promote the Evolution Garden project (<https://youtu.be/zOLrYHrN9CA?feature=shared>).