Charity registration number 800950

MEVAGISSEY HARBOUR AQUARIUM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

MEVAGISSEY HARBOUR AQUARIUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H St. Aubyn Bowles	Chair
	Mr R Ingram	
	Mrs C Mitchell	
	Mr D Hunkin	
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

CONTENTS

	Page
Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5 - 7

MEVAGISSEY HARBOUR AQUARIUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

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 governing document, 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

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.
To assist in the maintenance of Mevagissey Harbour Trustees (a working name of Mevagissey Piers and Harbour).

Structure, governance and management

The Charity is governed by the declaration of Trust dated 23 November 1988.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr H St. Aubyn Bowles Chair
Mr R Ingram
Mrs C Mitchell
Mr D Hunkin

Recruitment and appointment of trustees

Vacancies for permanent members are advertised locally. Applicants must reside in or be rate payers of the Parish of Mevagissey.

Organisational structure

The aquarium operates through a Board of Trustees, using staff members to oversee the day-to-day running of the aquarium and collect donations from members of the public.
Any surplus in funds is transferred to the registered Charity 'Mevagissey Piers and Harbour' to assist them with the maintenance and running of the harbour.

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

Hugh St Aubyn Bowles
Hugh St Aubyn Bowles (Jun 2, 2026 14:15:43 GMT+1)

Mr H St. Aubyn Bowles
Chair

Date: 02/06/2026

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 2026.

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 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Charitable activities	**2**	44,255	37,384
Total income		44,255	37,384
Expenditure on:			
Charitable activities	**3**	44,255	37,384
Total expenditure		44,255	37,384
Net income and movement in funds		-	-
Reconciliation of funds:			
Fund balances at 1 April 2025		-	-
Fund balances at 31 March 2026		-	-

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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Net assets			-		-
The funds of the Charity			-		-

The financial statements were approved by the Trustees on 02/06/2026

Hugh St Aubyn Bowles

Hugh St Aubyn Bowles (Jun 2, 2026 14:15:43 GMT+1)

Mr H St. Aubyn Bowles

Chair

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.

2 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Unrestricted Funds		
Donations	44,255	37,384

3 Expenditure on charitable activities

	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £
Aquarium expenditure		
Staff costs	16,714	20,598
Repairs and feeds	6,323	1,560
Electricity	6,445	4,500
	29,482	26,658
Contributions paid, see Note 4	14,773	10,726
	44,255	37,384
Analysis by fund		
Unrestricted funds	44,255	37,384

4 Contributions

	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £
Contribution to Harbour funds	14,773	10,726

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:

	2026 Number	2025 Number
	4	4

5 Employees

(Continued)

Employment costs	2026	2025
	£	£
Wages and salaries	16,714	20,598

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.