

BRITISH CHELONIA GROUP
FINANCIAL STATEMENTS
31 DECEMBER 2012

Charity Number 1140830
Company Number 07541800

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BRITISH CHELONIA GROUP
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2012

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BRITISH CHELONIA GROUP

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2012

Trustees (who are directors for the purpose of company law)

Mr Don Freeman	(Chairperson)	(Retired September 2012)
Mrs H Fenwick	(Chairperson and Newsletter Editor)	(Appointed Chair Sept 2012)
Ms A Rowberry	(Vice Chairperson and Conservation Officer)	(Appointed Vice-Chair Sept 2012)
Mrs J Birch	(Membership Secretary)	(Appointed October 2011)
Mrs M Datson	(Re-homing Office and Acting Secretary)	(Appointed February 2011)
Mrs C Tilley	(Testudo Editor)	(Appointed February 2011)
Mrs J Stevens	(Liaison Officer Affiliated Regions)	(Appointed October 2011)

Registered Office

Cowley Cottage, 1 High Street, Sutton Benger, Chippenham, Wiltshire, SN15 4RE

Postal address

P O Box 1176 Chippenham, Wiltshire, SN15 4RE

Independent examiner

Ed Marsh BSc (Hons) ACA DChA, Burton Sweet Chartered Accountants, Pembroke House, 15 Pembroke Road, Clifton, Bristol BS8 3BA

Bankers

CafCash Limited, Kings Hill, West Malling, Kent, ME19 4TA
HSBC plc, 11a High Street, Tewkesbury, Gloucestershire, GL20 5AP

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2012

The Trustees are pleased to present their Annual Report and the unaudited financial statements for the period ended 31 December 2012

Structure, Governance and Management

The British Chelonia Group ('the BCG') was originally formed as an unincorporated charity (Registered Charity No. 801818) on 17 June 1986. In 2011 the trustees of the BCG set about incorporating the charity which would involve several steps. The first of which was registration with Companies House (**Company Limited by Guarantee (England and Wales) No. 07541800**) on 24 February 2011. Next, was registration with the Charity Commission (**Registered Charity No. 1140830**) on 18 March 2011, thus creating the new charitable company. Then, on 30 June 2011, the old unincorporated charity donated all of its assets, liabilities and funds to the new charitable company, who took receipt of the same. The old unincorporated charity then ceased to exist and was removed from the register of charities on 9 March 2012.

The Board of Trustees is comprised of not less than six and (unless otherwise determined by ordinary resolution) shall not exceed twelve. The first Trustees will retire in stages so that approx. one third retire on the first anniversary, one third on the second and one third on the third anniversary of incorporation. A Trustee shall be elected at the Annual General Meeting having circulated the nomination and ballot papers as determined by the Memorandum and Articles of Association. For all new nominations the Charity has to be given notice within the appropriate time, stating the member's intent to propose a person. The notice should contain the details for filing at Companies House and carry the signature of the person to be proposed to show his or her willingness to vote or stand for election. Only fully paid up members are entitled to vote or stand for election. The Trustees may appoint up to four members as additional Trustees (General Board Members) but the term of office for a person thus appointed shall only be one year. Trustees are appointed for a term of three years. Retiring Trustees are eligible for re-appointment. The Chairs of the Affiliated Groups are elected annually.

The smooth running of the Group is achieved by a Management Team which has several sub-committees consisting of the following categories: Fundraising and Recruitment, Research and Grants, Finance and Administration, Re-homing, and Care and Communications. There are five Affiliated Groups who are included on the Management Team and whose Chairs can join Board Meetings.

Risk review

The Board is constantly aware of financial risks and the BCG's funds are closely monitored at Board meetings. A finance sub-committee is also in place and, should decisions need to be made outside of Board meetings, Trustees liaise by post and/or email. Both the Board and the finance sub-committee give particular attention to the BCG's investments and to all donations made by the BCG. We also have access to excellent help and advice from impartial bodies and previous Trustees.

Objects of the charity

The BCG's objects are for the benefit of the public to promote the conservation, welfare and care in general and to assist in the prevention of cruelty and suffering among tortoises, terrapins, marine and freshwater turtles both in the wild and in captivity, and to educate the public in these matters. The mission statement to sum this up is, "For tortoise, terrapin and turtle care and conservation".

Public Benefit

The Trustees have all had access to the guidance produced by the Charity Commission on Public Benefit and have had regard to this guidance. They are of the opinion that the Charity delivers several of the requirements.

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2012

On the educational front the Charity aims to educate the public regarding the correct husbandry of chelonia (tortoises and turtles) and does so by

- a) Issuing free care sheets on the husbandry and care of the animals (these care sheets are also available via our website www.britishchelonigroup.org.uk)
- b) Holding M O T's (Maintenance of Tortoises') meetings in countrywide places, which are open to members and non-members alike and attended by veterinary surgeons
- c) Organising two Symposia yearly with eminent speakers on the subject of chelonia, which are open to the public

On the welfare front the Charity does serve the public benefit by

- d) Paying veterinary fees for lost or abandoned animals which are injured and, at the discretion of the Trustees, helping with payment of veterinary fees for those owners who are unable to pay and have no insurance
- e) Subscribing to a "Lost and Found" chelonia agency to help re-unite owners with lost or stolen animals
- f) Offering a re-homing service for the animals free of charge

In addition, the BCG issues grants to students and academics to further research on chelonia and also supports specific conservation programmes, thus advancing chelonian welfare. Honorary awards are made from time to time to outstanding candidates, ("the Kay Gray Award" and the "the Oliphant Jackson Memorial Award") to encourage involvement with chelonia. The BCG also runs an annual appeal to support endangered species.

At the discretion of the Trustees reduced rates of subscription are offered to senior citizens, students, the unemployed and others in financial hardship.

Achievements, Performance and Financial Review

Financial review

Incoming resources received by BCG, apart from bank interest was £25,014 and interest on accounts amounted to £2,836. Appeal income for the period to 31 December 2012 was £6,202 of which £23 related to the Appeal 2011.

Conservation

Apart from the Appeal 2012, which was in cooperation with Durrell Wildlife Conservation Trust, (formerly Jersey Zoo) on behalf of the tortoises of Madagascar, (the Flat-tailed Tortoise and the Angonoka or Ploughshare Tortoise) and raised a total of £6,202, the following grants and donations were allocated from the Conservation Budget to a total of £3,050.

-£1,000 was allocated to the Tobago and Trinidad Expedition 2012, for sea turtle research, by the Glasgow University Exploration Society.

-£800 was allocated to the Cook Islands Project. A marine turtle research project in the South Pacific led by Dr Michael White, who is the Chief Scientist on the Project.

-£1,250 was allocated to the Galapagos Conservation Trust for their Education Programme in Schools.

In addition a Conservation donation of £2,800 was made to MEDASSET (The Mediterranean Sea Turtle Conservation Group in Greece) with £1,400 to go to the Leuka Project and £1,400 to be used at a later stage.

Grants payable policy

The Conservation Officer has an annual budget, which is agreed by the Board. She vets all applications for grants and, once satisfied that the application is justified, she brings each individual request to the

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2012

Board for approval The Conservation Officer or any other Officer may also propose conservation grants to be made from the main funds if it is considered appropriate to make further grants. This flexibility has been particularly important in the current economic climate.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') should equate to 6 to 12 months expenditure. The free reserves at the balance sheet date amounted to £18,423. This is just under the target of 6 to 12 months expenditure.

Investment policy

As income from funders is utilised within a short time after receipt, the Trustees consider that the most appropriate policy for investing funds is to place them on short-term deposit. There are no significant restrictions on either the investment powers of the Trustees or the activities of the charity.

Financial matters

Decisions are made jointly with regard to any relevant changes in the economy, innovations in conservation/veterinary practice or in the status of any individual species. All financial matters are transparent in their presentation both to the committee and to members at the various meetings and in our publications.

BRITISH CHELONIA GROUP
REPORT OF THE TRUSTEES (*continued*)
YEAR ENDED 31 DECEMBER 2012

Responsibilities of the trustees

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

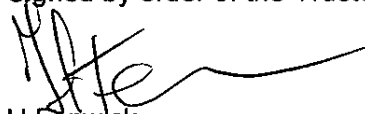
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This Annual Report has been prepared in accordance with the Statement of Recommended Practice (Accounting and Reporting by Charities, revised 2005)

Signed by order of the Trustees



H Fenwick
Chairperson

Approved by the trustees on 6.07, 2013

BRITISH CHELONIA GROUP
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 DECEMBER 2012

I report on the unaudited accounts of the charity for the period ended 31 December 2012, which are set out on pages 7 to 12

Respective responsibilities of Trustees and examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting 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 the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I 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
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) 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

Burton Sweet Chartered Accountants
Pembroke House
15 Pembroke Road
Clifton
Bristol BS8 3BA



Ed Marsh BSc (Hons) ACA DChA

6th August 2013

BRITISH CHELONIA GROUP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2012

		Unrestricted Funds	Restricted Funds	Total Funds Year ended Dec-12 £	Total Funds Period ended Dec-11 £
	Note	£	£		
Incoming resources					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Donations		3,191	-	3,191	1,154
Donation of funds from old unincorporated charity		-	-	-	170,095
Membership subscriptions		16,287	-	16,287	6,001
Appeals		-	6,179	6,179	1,352
Events & Resources		4,558	472	5,030	2,610
<i>Investment income</i>		1,889	-	1,889	1,228
Total incoming resources		<u>25,925</u>	<u>6,651</u>	<u>32,576</u>	<u>182,440</u>
Resources expended					
<i>Costs of generating funds</i>					
Fundraising and publicity	2	1,685	-	1,685	740
<i>Charitable activities</i>					
Grants payable	3	6,836	385	7,221	5,982
Direct activities	4	30,606	-	30,606	18,331
<i>Governance costs</i>	5	5,506	-	5,506	1,439
Total resources expended		<u>44,633</u>	<u>385</u>	<u>45,018</u>	<u>26,492</u>
Net incoming/(outgoing) resources	6	(18,708)	6,266	(12,442)	155,948
Total funds brought forward		135,617	20,331	155,948	-
Total funds carried forward		<u>116,909</u>	<u>26,597</u>	<u>143,506</u>	<u>155,948</u>

The Charity has no recognised gains or losses other than the results for the period as set out above

All of the activities of the charity are classed as continuing

The comparative period was 10 months long but only included 6 months of activity

The notes on pages 9 to 12 form part of these financial statements

BRITISH CHELONIA GROUP
BALANCE SHEET
AS AT 31 DECEMBER 2012

	Note	2012 £	2011 £
Current Assets			
Debtors		416	1,384
Short term deposits		129,127	126,153
Cash at bank		14,953	33,189
		<u>144,496</u>	<u>160,726</u>
Creditors . Amounts falling due within one year	9	(990)	(4,778)
Net Current Assets		<u>143,506</u>	<u>155,948</u>
Net assets		<u><u>143,506</u></u>	<u><u>155,948</u></u>
Unrestricted funds	10	116,909	135,617
Restricted funds	10	26,597	20,331
		<u><u>143,506</u></u>	<u><u>155,948</u></u>

For the period ending 31 December 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

These financial statements were approved by the trustees on behalf by *6.07.2013*



H Fenwick
Vice Chairperson

The notes on pages 9 to 12 form part of these financial statements

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2012

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards, the Companies Act 2006 and the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities, published in March 2005

b) Incoming resources

All income is accounted for as soon as the charity has entitlement to the income and there is certainty of receipt and the amount is quantifiable. Income from donations is included in incoming resources when these are receivable, except as follows

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods,
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met

c) Resources expended

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which cannot be recovered

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional. In these cases the grants are recognised when the conditions attaching are fulfilled. Grants offered subject to the conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure

Fundraising costs are those incurred in running events to raise funds and in seeking voluntary contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity

Governance costs are costs associated with constitutional and statutory requirements and include costs associated with the strategic management of the charity's activities

d) Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees

e) Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs where applicable

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2012

2 Fundraising and publicity

	Unrestricted Funds	Restricted Funds	Total Funds Year ended Dec-12	Total Funds Period ended Dec-11
	£	£	£	£
Advertising and marketing	1,510	-	1,510	281
Fundraising costs	175	-	175	459
	<u>1,685</u>	<u>-</u>	<u>1,685</u>	<u>740</u>

3 Grants payable

	Unrestricted Funds	Restricted Funds	Total Funds Year ended Dec-12	Total Funds Period ended Dec-11
	£	£	£	£
Re-homing/Microchipping	41	-	41	243
Appeal 2011 - Turtle Survival Alliance	-	-	-	5,639
Terrapin Sanctuary	-	-	-	100
General Conservation	3,050	-	3,050	-
Vet Fund	-	385	385	-
General Donations	3,400	-	3,400	-
National Theft Register	345	-	345	-
	<u>6,836</u>	<u>385</u>	<u>7,221</u>	<u>5,982</u>

4 Direct activities

	Unrestricted Funds	Restricted Funds	Total Funds Year ended Dec-12	Total Funds Period ended Dec-11
	£	£	£	£
Newsletter	7,194	-	7,194	4,264
Testudo costs	5,798	-	5,798	5,470
Awards	250	-	250	-
<u>Support costs allocated</u>				
Postage/Printing/Photocopying	4,752	-	4,752	3,591
Stationery and computer supplies	3,324	-	3,324	1,213
Room hire	2,714	-	2,714	1,572
Bank interest and charges	2,630	-	2,630	90
Travelling	139	-	139	160
Miscellaneous costs	579	-	579	518
Accountancy costs	2,628	-	2,628	1,453
Insurance	598	-	598	-
	<u>30,606</u>	<u>-</u>	<u>30,606</u>	<u>18,331</u>

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2012

5 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds Year ended Dec-12	Total Funds Period ended Dec-11
	£	£	£	£
Independent examiner's fee	990	-	990	1,260
Legal Fees	600	-	600	-
Costs of trustees meetings	3,916	-	3,916	179
	<u>5,506</u>	<u>-</u>	<u>5,506</u>	<u>1,439</u>

6 Net incoming resources for the period

This is stated after charging:

	Dec-12 £	Dec-11 £
Independent examiner's fee for independent examination	590	540
for preparation of statutory accounts	400	360
for work relating to the charity in its previous legal form	-	360
	<u>-</u>	<u>360</u>

7 Staff costs and numbers

A bookkeeper was paid £2,297 on a self employed basis 2 Trustees' were paid £202 (2011 £160) in out of pocket expenses

8 Taxation

The charity is exempt from corporation tax on its charitable activities

9 Creditors: amounts falling due within one year

	Dec-12 £	Dec-11 £
Creditors	-	2,678
Accruals	990	2,100
	<u>990</u>	<u>4,778</u>

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2012

10 Movement in funds

	At 01-Jan 2012 £	Incoming resources £	Outgoing resources £	Transfer £	At 31-Dec 2012 £
Restricted funds					
Vet fund	152	472	(385)	-	239
Oliphant Jackson Memorial fund	124	-	-	-	124
Appeals fund	20,055	6,179	-	-	26,234
	<u>20,331</u>	<u>6,651</u>	<u>(385)</u>	<u>-</u>	<u>26,597</u>
Unrestricted funds					
Designated funds					
Kay Gray fund	86,216	-	-	-	86,216
Affiliated Groups	12,378	3,978	(4,086)	-	12,270
General fund	37,023	21,947	(40,547)	-	18,423
	<u>135,617</u>	<u>25,925</u>	<u>(44,633)</u>	<u>-</u>	<u>116,909</u>
Total funds	<u>155,948</u>	<u>32,576</u>	<u>(45,018)</u>	<u>-</u>	<u>143,506</u>

Vet Fund	- Financial assistance for members of the British Chelonia Group, (where deemed necessary), to pay vet bills associated with chelonia
Oliphant Jackson Memorial Fund	- Set up to make grants to veterinary students who have special interest in chelonia
Appeals Fund	- Money raised for conservation projects
Kay Gray Fund	- An annual award for outstanding achievement in the tortoise world This is only awarded if a nominee is judged worthy