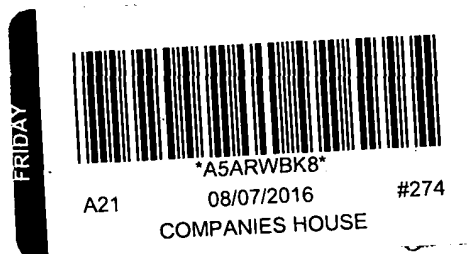


**BRITISH CHELONIA GROUP**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2015**

**Charity Number 1140830**  
**Company Number 07541800**



**BRITISH CHELONIA GROUP**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2015**

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<b>CONTENTS</b>	<b>Pages</b>
Reference and administrative information	1
Report of the Trustees	2 – 6
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10 - 14
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	16

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**BRITISH CHELONIA GROUP**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2015**

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

Mrs H Fenwick	(Newsletter Editor and Chairperson since 2012)	(Appointed February 2011 and re-elected July 2014)
Ms A Rowberry	(Conservation Officer and Vice Chairperson Since 2012)	(Appointed February 2011 and re-elected July 2013)
Mrs J Birch	(Membership Secretary)	(Appointed October 2011 and re-elected July 2015)
Mrs M Datson	(Re-homing Office and Board Member)	(Retired September 2015)
Mrs C Tilley	(Testudo Editor)	(Appointed February 2011 and re-elected July 2013)
Mrs J Stevens	(Liaison Officer Affiliated Regions)	(Appointed October 2011)

**Registered Office**

New Barn Farmhouse, Toft Road, Kingston, Cambs. CB23 2NS

**Postal address**

New Barn Farmhouse, Toft Road, Kingston, Cambs. CB23 2NS

**Independent examiner**

Neil Kingston FCA, Burton Sweet Chartered Accountants, Pembroke House, 15 Pembroke Road, Clifton, Bristol BS8 3BA

**Bankers**

CafCash Limited, Kings Hill, West Malling, Kent, ME19 4TA  
CafGold Limited, Kings Hill, West Malling, Kent, ME19 4TA

# **BRITISH CHELONIA GROUP**

## **REPORT OF THE TRUSTEES (*continued*)**

### **YEAR ENDED 31 DECEMBER 2015**

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The Trustees are pleased to present their Annual Report and the unaudited financial statements for the period ended 31 December 2015.

#### **Structure, Governance and Management**

The British Chelonia Group (BCG) was originally formed as an unincorporated Charity in June 1986 but was registered as an incorporated body with Charities House as a Company Limited by Guarantee (England and Wales) No. 07541800 in February 2011. The BCG became a Charitable Company by registering with the Charity Commission as a Registered Charity (No. 1140830) in March 2011. The old Charity donated then all of its assets, liabilities and funds to the new Charitable Company and the old Charity was removed from the register of Charities in March 2012. The new entity of the BCG as a Charitable Company has now been in operation for the fourth year and appears to be working well.

The Board of Trustee Directors is comprised of not less than six and (unless otherwise determined by ordinary resolution) shall not exceed twelve. The Trustee Directors (the Trustees) are responsible for the day to day running of the Group. 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. Trustees 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 Regions 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, the Northern Group, The Merseyside Group, the East Midlands Group, the West Midlands Group, and the South West Group, who are included on the Management Team and whose Chairs can join Board Meetings.

#### ***Risk Review***

The Board is constantly aware of financial risk and the BCG's funds are closely monitored at Board Meetings with particular attention paid to the BCG's investments. Only £75,000.00 is protected in any one account and as legacies over 14/15 amounted to considerably more and time is needed to find suitable conservation projects, it was decided to open two new easy access accounts. Chosen were Nationwide and via CAF – Scottish Widows (both investments of £50,000.00). The annual investment bond with Santander will be reduced to £75,000.00 when maturing in November 2016 and the excess monies of this bond will be used for a conservation project under consideration.

#### **Objects of the charity**

The British Chelonia Group'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".

# **BRITISH CHELONIA GROUP**

## **REPORT OF THE TRUSTEES (*continued*)**

### **YEAR ENDED 31 DECEMBER 2015**

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#### **Public Benefit**

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

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.britishcheloniagroup.org.uk](http://www.britishcheloniagroup.org.uk))
- b) Holding tortoise health check 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 British Chelonia Group 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 Oliphant Jackson Memorial Award") to encourage involvement with chelonia. The Charity also runs a yearly appeal to support projects on endangered species of chelonia.

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*

Income received by the BCG, apart from bank interest was £81,629. Bank interest amounted to £1,714. Appeal income for the period to 31st December 2015 was £6,536, which included £500 donated by the BCG Cheshire Group but none of which related to the Appeal 2014.

Over 2014/15 the BCG received several legacies. BCG members Mr. George Spears, Mrs Jean Jones, Mr. Ken Chapman, Mrs Eva Halliday and Ms Dorothy Bridle have all remembered the BCG to a total of £164,754.00 in legacies over the last two years of which £127,000.00 was received in the 2014 financial year and £37,754.00 in the 2015 financial year. Legacy monies were appropriately placed with accounts and suitable projects are at present being funded to appear in the 2016 accounts. Further funding possibilities are being investigated.

**BRITISH CHELONIA GROUP**  
**REPORT OF THE TRUSTEES (*continued*)**  
**YEAR ENDED 31 DECEMBER 2015**

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*Conservation*

The Appeal 2015, on behalf of SOPTOM, (the Tortoise Village), a conservation centre in France, raised a total of £6,814.

All restricted funds have been paid out, with the exception of £500 to Munster Zoo, Germany, and £500 to Turtle Research in Turkey, monies that were raised by the Cheshire Group of the BCG for these purposes. Donations to the amount of £2,250.00 and conservation grants to the amount of £11,186.76 were allocated as below:

A donation to La Vallee des Tortues, France	£ 500.00
A donation to the Turtle Conservancy, USA (via Cheshire)	£ 500.00
A donation to the RETEC, Secret World, Somerset	£ 250.00
A donation to Professor and Mrs Cooper for their ongoing African chelonian and veterinary work	£1,000.00
	-----
Making a total of	£2,250.00
	=====
A conservation grant to the University of South Pacific, Fiji Marine Turtle Project	£1,500.00
A conservation grant to Bristol Zoo for their Pancake Tortoise project	£3,000.00
A conservation grant to RCI Walker for his Hingeback Tortoise project	£1,000.00
A conservation grant to S. Behera, India, for the Olive Ridley Sea Turtle Project	£ 800.00
A conservation grant to The Turtle Survival Alliance, Madagascar.	£1,500.00
A grant to the Galapagos Conservation Trust	£3,386.76
	-----
Making a total of	£11,186.76
	=====

*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 Board for approval. The Conservation Officer or any other Trustee 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 economic climate over the last few years.

*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 £49,174.

The Kay Gray designated fund amounts to £86,216 and is designated to draw on conservation in general.

# **BRITISH CHELONIA GROUP**

## **REPORT OF THE TRUSTEES (*continued*)**

**YEAR ENDED 31 DECEMBER 2015**

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Three new questions have to be answered by Registered Charities with regards to their reserve policies:

Q: In the reporting period, how much income did your receive from

1a: contracts from central or local government to deliver services?

A: None

1b: grants from central or local government?

A: None

2. Does your charity have a policy on paying its staff?

A: The Charity works entirely with volunteers with the exception of the hiring of a book keeping agency, which charges on an hourly basis, prepares the income over expenditure accounts for Board meetings and the Annual Accounts for the Auditors.

3. Has your Charity reviewed its financial controls during the recording period?

A: In view of the requirement of sufficient reserves having to be available our Charity will pay due attention to its reserve policy and increase its reserves.

### *Investment policy*

As income from funders is utilised within a short time after receipt, the Trustees consider that the most appropriate policy of 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 Board and to members at the various meetings and in our publications.

# BRITISH CHELONIA GROUP

## REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2015

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### 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) and in accordance with the special provisions for small companies under the Companies Act 2006.

Signed by order of the Trustees

  
H Fenwick  
Chairperson

Approved by the trustees on 2<sup>nd</sup> July 2016.



**BRITISH CHELONIA GROUP**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2015**

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I report on the unaudited accounts of the charity for the period ended 31 December 2015, which are set out on pages 8 to 14.

**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

  
Neil Kingston FCA

2.7.16  
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# BRITISH CHELONIA GROUP

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Restated Total Funds 2014
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies		51,928	-	51,928	151,878
Membership subscriptions		18,392	-	18,392	18,489
Appeals		-	6,536	6,536	8,946
Events & Resources		3,168	195	3,363	2,974
Gift aid		1,369	-	1,369	3,381
Miscellaneous income		41	-	41	1,216
<i>Investments</i>		1,714	-	1,714	2,200
<b>Total income</b>		<b>76,612</b>	<b>6,731</b>	<b>83,343</b>	<b>189,084</b>
<b>Expenditure on:</b>					
Raising funds	2	169	-	169	1,962
<i>Charitable activities</i>					
Grants payable	3	14,201	13,660	27,861	6,803
Direct activities	4	33,895	-	33,895	40,531
<b>Total expenditure</b>		<b>48,265</b>	<b>13,660</b>	<b>61,925</b>	<b>49,296</b>
<b>Net income/(expenditure)</b>	6	<b>28,347</b>	<b>(6,929)</b>	<b>21,418</b>	<b>139,788</b>
<b>Total funds brought forward</b>		<b>227,859</b>	<b>36,874</b>	<b>264,733</b>	<b>124,945</b>
<b>Total funds carried forward</b>		<b>256,206</b>	<b>29,945</b>	<b>286,151</b>	<b>264,733</b>

See Note 12 for fund-accounting comparative figures.

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 notes on pages 10 to 14 form part of these financial statements

**BRITISH CHELONIA GROUP****BALANCE SHEET****AS AT 31 DECEMBER 2015**

	Note	2015 £	2014 £
<b>Current Assets</b>			
Debtors		1,000	1,000
Short term deposits		237,236	210,534
Cash at bank		49,034	57,281
		<u>287,270</u>	<u>268,815</u>
<b>Creditors : Amounts falling due within one year</b>	<b>9</b>	<b>(1,119)</b>	<b>(4,082)</b>
Net Current Assets		<u>286,151</u>	<u>264,733</u>
<b>Net assets</b>		<u><u>286,151</u></u>	<u><u>264,733</u></u>
<b>Unrestricted funds</b>	<b>10</b>	<b>256,206</b>	<b>227,859</b>
<b>Restricted funds</b>	<b>10</b>	<b>29,945</b>	<b>36,874</b>
		<u><u>286,151</u></u>	<u><u>264,733</u></u>

For the period ending 31 December 2015 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 2<sup>nd</sup> July 2016 and are signed on their behalf by:



H Fenwick  
Chairperson

**The notes on pages 10 to 14 form part of these financial statements**

**BRITISH CHELONIA GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2015**

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**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 2015**

**2 Raising funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Advertising and marketing	169	-	169	454
Fundraising costs	-	-	-	1,508
	<u>169</u>	<u>-</u>	<u>169</u>	<u>1,962</u>

**3 Grants payable**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Re-homing/Microchipping	305	-	305	79
Appeal 2013 - Galapagos Conservation Trust	-	6,613	6,613	-
Appeal 2014 - Sea Turtle Research	-	6,956	6,956	-
General Conservation	11,187	-	11,187	4,102
Vet Fund	-	91	91	787
General Donations	2,370	-	2,370	1,550
National Theft Register	339	-	339	285
	<u>14,201</u>	<u>13,660</u>	<u>27,861</u>	<u>6,803</u>

**4 Direct activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Restated Total Funds 2014 £
Newsletter	8,300	-	8,300	10,559
Testudo costs	6,225	-	6,225	5,932
Awards	500	-	500	280
<u>Support costs allocated:</u>				
Postage/Printing/Photocopying	6,921	-	6,921	7,616
Stationery and computer supplies	3,274	-	3,274	3,308
Room hire	538	-	538	3,140
Bank interest and charges	839	-	839	1,318
Travelling	180	-	180	130
Miscellaneous costs	339	-	339	353
Accountancy costs	2,594	-	2,594	2,610
Insurance	715	-	715	702
Governance costs (Note 5)	3,470	-	3,470	4,583
	<u>33,895</u>	<u>-</u>	<u>33,895</u>	<u>40,531</u>

**BRITISH CHELONIA GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2015**

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**5 Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Independent examiner's fee	1,085	-	1,085	1,050
Costs of trustees meetings	2,385	-	2,385	3,533
	<u>3,470</u>	<u>-</u>	<u>3,470</u>	<u>4,583</u>

**6 Net income/(expenditure)**

**This is stated after charging:**

	2015 £	2014 £
Independent examiner's fee: for independent examination	650	626
for preparation of statutory accounts	<u>435</u>	<u>424</u>

**7 Staff costs and numbers**

A bookkeeper was paid £2,500 (2014:£2,500) on a self employed basis. 2 (2014: 2) Trustees' were paid £180 (2014:£126) 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**

	2015 £	2014 £
Creditors	34	3,032
Accruals	<u>1,085</u>	<u>1,050</u>
	<u>1,119</u>	<u>4,082</u>

**BRITISH CHELONIA GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2015**

**10 Movement in funds**

	At 01-Jan 2015 £	Incoming resources £	Outgoing resources £	Transfer £	At 31-Dec 2015 £
<b>Restricted funds</b>					
Vet fund	1,107	195	(91)	-	1,211
Oliphant Jackson Memorial fund	124	-	-	-	124
Appeals fund	35,643	6,536	(13,569)	-	28,610
	<u>36,874</u>	<u>6,731</u>	<u>(13,660)</u>	<u>-</u>	<u>29,945</u>
<b>Unrestricted funds</b>					
Designated funds:					
Kay Gray fund	86,216	-	-	-	86,216
Affiliated Groups	33,303	10,389	(1,871)	-	41,821
General fund	108,340	66,223	(46,394)	-	128,169
	<u>227,859</u>	<u>76,612</u>	<u>(48,265)</u>	<u>-</u>	<u>256,206</u>
<b>Total funds</b>	<u>264,733</u>	<u>83,343</u>	<u>(61,925)</u>	<u>-</u>	<u>286,151</u>

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

**11 Analysis of net assets between funds**

	Debtors £	Short term deposits £	Other net assets £	Total £
<b>Restricted funds</b>				
Vet fund	-	1,211	-	1,211
Oliphant Jackson Memorial fund	-	124	-	124
Appeals fund	-	28,610	-	28,610
<b>Unrestricted funds</b>				
Designated funds:				
Kay Gray fund	-	86,216	-	86,216
Affiliated Groups	-	41,821	-	41,821
General fund	1,000	77,995	49,174	128,169
	<u>1,000</u>	<u>235,977</u>	<u>49,174</u>	<u>286,151</u>

**BRITISH CHELONIA GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2015**

**12 SOFA fund analysis comparative figures**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Restated Total Funds 2014 £</b>
<b>Income from:</b>			
Donations and legacies	151,878	-	151,878
Membership subscriptions	18,489	-	18,489
Appeals	-	8,946	8,946
Events & Resources	2,041	933	2,974
Gift aid	3,381	-	3,381
Miscellaneous income	1,216	-	1,216
			-
<i>Investments</i>	2,200	-	2,200
<b>Total income</b>	<b>179,205</b>	<b>9,879</b>	<b>189,084</b>
<b>Expenditure on:</b>			
Raising funds	1,962	-	1,962
			-
<i>Charitable activities</i>			
Grants payable	6,016	787	6,803
Direct activities	40,531	-	40,531
<b>Total expenditure</b>	<b>48,509</b>	<b>787</b>	<b>49,296</b>
<b>Net income/(expenditure)</b>	<b>130,696</b>	<b>9,092</b>	<b>139,788</b>
<b>Total funds brought forward</b>	<b>97,163</b>	<b>27,782</b>	<b>124,945</b>
<b>Total funds carried forward</b>	<b>227,859</b>	<b>36,874</b>	<b>264,733</b>