

BRITISH CHELONIA GROUP
FINANCIAL STATEMENTS
31 DECEMBER 2016

Charity Number 1140830
Company Number 07541800

TUESDAY



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BRITISH CHELONIA GROUP
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2016

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BRITISH CHELONIA GROUP

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2016

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

Mrs H. Fenwick	(Newsletter Editor and Chairperson since 2012)	Appointed February 2011 Re-elected July 2014
Ms A. Rowberry	(Conservation Officer and Vice Chairperson since 2012)	Appointed February 2011 Re-elected July 2013
Mrs J. Birch	(Membership Secretary)	Appointed October 2011 Re-elected July 2015
Mr M.S. Kirton	(Public Relations Officer) (General Board Member)	Appointed November 2016
Mrs C Tilley	(Testudo Editor)	Appointed February 2011 Re-elected July 2013 and July 2016
Mrs J Stevens	(Liaison Officer Affiliated Regions)	Appointed October 2011 Re-elected July 2016

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, The Clock Tower, Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.

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 2016

The Trustees are pleased to present their Annual Report and the unaudited financial statements for the period ended 31 December 2016.

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 Companies 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 fifth 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/Sales 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.

Induction and Training of Trustees

As the Charity works entirely with volunteers and is a nationwide organisation with meetings taking place at different areas in the country, most Trustee Directors can only take the post on once retired with the inevitable result that there is a time-scale to their contribution. It is therefore essential that prospective Trustee Director candidates are identified in case a vacancy occurs. Recruitment takes place in first instance via the Management Team from people who already know the workings of the Group. This has been the case with the appointment of our newest Trustee Director, Mr M.S. Kirton who was appointed by the Board as Public Relations Officer in 2013 and appointed by Ordinary Resolution by the Board as a General Board Member for a 6 months period in 2016 for him to assess if the appointment as Trustee Director was compatible with his professional and family life. As it appeared to be possible Mr Kirton accepted the nomination per November 2016 to be ratified at the AGM in 2017.

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. A finance sub committee is also in place and, should decisions need to be made outside the Board Meetings, Trustees liaise by post and/or e-mail. Both the Board and the Finance subcommittee give particular attention to the BCG's investments and to all

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2016

donations made by the BCG. The BCG also has access to excellent help and advice from impartial bodies and previous Trustees.

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".

Public Benefit

The Trustees have all had access to the guidance produced by the Charity 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)
- 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 Kay Gray Award for 2016 was awarded to the Founders of the Conservation Centre "SOPTOM" in France. The British Chelonia Group has pledged to fund a veterinary unit at the new Soptom Centre in Carnoules, at present under construction, to the sum of £40,000. The Oliphant Jackson Memorial Fund Research Award for 2016 was awarded to Martin L. Whitehead, BSc, PhD, BVSc, CertSAM, MRCVS of Chipping Norton Veterinary Hospital, Oxon for internet research into the health and welfare of pet reptiles in the UK. The British Chelonia Group 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.

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2016

Banks and Investments Accounts

The BCG operates two separate CAFCash/CAFGold accounts with the Charities Aid Foundation.

CAFCash Ltd – acts as a current account, CAFGold as a top-up account for CAF Cash. These are used for the Charities' day to day financial transactions.

CAFCash number two account – is used as a paying-in account for cheques to avoid excess cheque paying-in penalty. (Only 50 cheques can be paid in at any one month)

CAFGold number two account – this account will be used to bank "Chelonia with Care Legacies".

The British Chelonia Group has four investments accounts:

- a) **Santander** (Kay Gray designated Fund). A 12 months Business Bond opened 2.11.11, maturing annually at 31.10 with interest being paid annually. In line with the FSCS (Financial Services Compensation Scheme) the eligible deposit in the bond was reduced to below £75,000 with the residual amount being paid in to CAFGold Account to be used for conservation.
- b) **Scottish Widows** (A CAF 90 Day Account) opened 3.12.14, for £50,000. Interest annually
- c) **Nationwide Building Society** (95 Day Account) opened 16.7.2015 for £50,000. Interest monthly. This account serves to fund the Dick Smith Research Scholarship, an envisaged cooperation between the BCG and Bristol University, maximum £3,000 annually.
- d) **A Charity Aids Foundation Managed Portfolio (Octopus)** for £200,000. This has been opened in October 2016 with a legacy fund received during 2016 and has as an aim to secure the future conservation donations of the BCG.

Achievements, Performance and Financial Review

Financial review

Income received by the BCG, apart from bank interest was £295,625. Bank interest amounted to £1,433. Appeal income for the period to 31st December 2015 was £4,867.

- a. Over 2015 the BCG received several legacies. Interim payments were received from Ms Larby's Legacy, £10,000 of which was allocated (and therefore restricted) for the care of her tortoise. The tortoise needed veterinary treatment to the sum of £1,500. In 2016 the remaining £8,500 has been deposited in CAFGold No 2 account.

Further legacy monies are expected in 2017 and monies will be appropriately placed with accounts in the Charities Aid Foundation and suitable projects are at present being funded to appear in the 2017 accounts. Further possibilities are also being investigated.

- b. A large unexpected legacy (the Mrs Cox Legacy) of £250,000 was received during 2016. After deliberation, research and consultations it was decided to invest the major part of this legacy (£200,000) in a way that would give a valuable boost of income every year to enable us to continue our conservation work for many years to come. This has created an expendable endowment fund. This follows the Charity Commission operational guidance in OG 43 as the Trustees believe that donors would consider the Charity's work to be of a long term nature and would want the Trustees to treat substantial legacies as capital for the long term benefit of the Charity. We have embarked on a Charity Aids Foundation Managed Portfolio (Octopus) with a low to medium risk giving a reasonable return. We have deferred payment of the first instalment till 2018 as we have enough funds to sustain us and continue our work for the next couple of years.

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2016

Due to the nature of the BCG, working with volunteers and being nationwide, we have no assets, own no buildings, office furniture or land and we are, like many other groups, hit by high postage and printing costs and a static membership. There are at present 19 small tortoise groups on-line, all competing for donations and funding. Our actual income is the membership fee, boosted by Appeals, gift aid, donations and the supposed interest of the investments we have made. The interests on these investments are now all less than 1% or even 0.01%, so our income is overshadowed by our expenditure. Although there is no guarantee in these difficult times, the Trustees have done their best to sustain the work the BCG does for future years by investing in a CAF Managed Portfolio.

Policies and procedures regarding overseas payments

- Applications for grants/donations have to be submitted giving references, sponsors, budgets and detailed reasons for research for discussion at Board Meetings
- All decisions are minuted for audit trails.

Follow ups and Procedures in place to prevent aid diversion and compliance with regulations

- Follow ups are requested from all beneficiaries for our publications (Newsletters and Scientific Journal and in some cases lectures for our Symposia)
- There is a Finance subcommittee in place

Conservation

The Appeal 2016, on behalf of the Turtle Survival Alliance, towards the construction of a veterinary centre for the Radiated Tortoises in Madagascar raised £4,867.21, which was topped up with £5,132.21 from BCG Funds to £10,000. A further £1,000 for this appeal has been received from BCG member Dr Robert Bustard, which will appear in the 2017 accounts.

Donations for both 2015 and 2016 Appeals have been paid within this financial year. This is not our normal practice but the Turtle Survival Alliance was in need of the BCG funds for the construction of the veterinary centre in Madagascar. An outstanding donation of £500 from 2015 from the Cheshire Group was paid out during 2016.

All restricted funds have been paid out. Donations on the Conservation Budget to the amount of £16,900.00 and conservation grants to the amount of £40,349.12 were allocated as follows:

Conservation Budget:

TCI "Lempen Puppet Theatre"	£ 400.00
TSA – The Big-headed Turtle Project, Myanmar	£ 1,000.00
Biodiversity Project: The Pancake Tortoise	£ 500.00
Galapagos Conservation Trust-various projects	£15,000.00

Making a total of	£16,900.00
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Conservation Grants and Donations:

Munster Zoo, Germany (Cheshire Group)	£500.00
SOPTOM, France (Dr. R. Bustard donation)	£600.00
Secret World, Somerset	£500.00
S.W. Region, Grant for transport of Giant Tortoise	£800.00
Tobago Expedition	£1,000.00
Appeal 2015 SOPTOM, France (Restricted)	£6,813.50
Appeal 2016, TSA Veterinary Centre, Madagasscar, Radiated Tortoise (Restricted)	£4,867.21
BCG additional grant for Appeal 2016 (Restricted)	£5,132.79
Durrell Wildlife Conservation Trust, Jersey	£15,000.00

BRITISH CHELONIA GROUP

REPORT OF THE TRUSTEES (*continued*)

YEAR ENDED 31 DECEMBER 2016

Professor and Mrs Cooper, African Conservation Grant	£1,000.00
Elongated Tortoise Project, Thailand	£1,800.00
Cyprus Expedition	£1,000.00
Turtle Survival Alliance (Midlands Safari Park)	£2,135.62
Donation Cheshire Group	£500.00

Making a total of	£40,849.12
	=====
Total	£57,749.12

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") equated to 6 to 12 months expenditure. This has been revised in line with regulations and present circumstances in the economic situation. The free reserves at the balance sheet date amounted to £132,700.

In line with the FSCS the Kay Gray designated fund, deposited in a Santander Bond and designated to draw on conservation in general, has been reduced to below £75,000. The balance in October 2016 was £95,832.65. The sum of £74,998.43 was re-invested and the residual amount of £20,854.22 transferred to CAFGold in 2017 to be used for conservation projects.

Investment policy

As income from funders usually 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, with the exception of the CAF Managed Portfolio. See information under "Banks and Investment Accounts". 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 2016

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 income 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 FRS 102 Accounting and Reporting by Charities, revised 2015 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 14 July 2017.

BRITISH CHELONIA GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2016

I report on the unaudited accounts of the charity for the period ended 31 December 2015, which are set out on pages 9 to 16.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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.

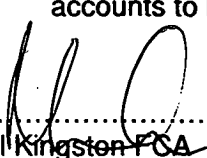
Basis of independent examiner's report

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 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (revised 2015) 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.


.....
Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 1-7-17

BRITISH CHELONIA GROUP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2016

		Unrestricted Funds £	Restricted Funds £	Expendable Endowment Funds £	Total Funds 2016 £	Total Funds 2015 £ (Restated)
Income from:						
Donations and legacies		59,070	10,000	200,000	269,070	51,928
Membership subscriptions		17,207	-	-	17,207	18,392
Appeals		-	5,167	-	5,167	6,536
Events & Resources		4,060	-	-	4,060	3,363
Gift aid		-	-	-	-	1,369
Miscellaneous income		121	-	-	121	41
<i>Investments</i>		1,433	-	-	1,433	1,714
Total income		81,891	15,167	200,000	297,058	83,343
Expenditure on:						
Raising funds	2	125	-	-	125	169
<i>Charitable activities</i>						
Grants payable	3	40,936	16,813	-	57,749	27,126
Direct activities	4	41,518	1,692	-	43,210	34,630
Total expenditure		82,579	18,505	-	101,084	61,925
Net gains/(losses) on investments		-	-	2,377	2,377	-
Net income/(expenditure)	6		(3,338)	202,377	198,351	21,418
Transfers between funds	11	(5,132)	5,132	-	-	-
Net movement in funds		(5,820)	1,794	202,377	198,351	21,418
Total funds brought forward	11	256,206	29,945	-	286,151	264,733
Total funds carried forward	11	250,386	31,739	202,377	484,502	286,151

See Note 13 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 11 to 16 form part of these financial statements

BRITISH CHELONIA GROUP**BALANCE SHEET**

Company Number 07541800

AS AT 31 DECEMBER 2016

	Note	2016 £	2015 £
Fixed Assets			
Investments	9	202,377	-
Current Assets			
Debtors		1,000	1,000
Short term deposits		231,840	237,236
Cash at bank		53,131	49,034
		<u>285,971</u>	<u>287,270</u>
Creditors : Amounts falling due within one year	10	(3,846)	(1,119)
Net Current Assets		<u>282,125</u>	<u>286,151</u>
Net assets		<u>484,502</u>	<u>286,151</u>
Unrestricted funds	12	250,386	256,206
Restricted funds	12	31,739	29,945
Endowment funds	12	202,377	-
		<u>484,502</u>	<u>286,151</u>

For the period ending 31 December 2016 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 1st July 2017 and are signed on their behalf by:



H Fenwick
Chairperson

The notes on pages 11 to 16 form part of these financial statements

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2016

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 (FRS102), Accounting and Reporting by Charities, 2015.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern.

b) Income

All income is accounted for as soon as the charity has entitlement to the income, receipt is payable and the amount is quantifiable. Income from donations is included in income 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) Expenditure

Expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure includes 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. Governance costs are component of support costs within Charitable 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.

f) Endowment funds

Expendable endowments are funds to be retained for the benefit of the Charity as capital although there is discretion to convert the endowed capital into income.

The Charity allocates large legacies to Expendable Endowment where no instruction is received to the contrary; other legacies are credited to the Unrestricted Funds. This policy is adopted because the Trustees believe that donors consider the Charity's work to be of long term nature and would want the Trustees to treat their donations as capital while having the discretion to convert funds to income as and when considered desirable by the Trustees.

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2016

2 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Advertising and marketing	125	-	125	169
	<u>125</u>	<u>-</u>	<u>125</u>	<u>169</u>

3 Grants payable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
				(Restated)
Appeal 2015 - SOPTOM	-	6,814	6,814	6,613
Appeal 2016 - TSA Veterinary Centre	-	4,867	4,867	6,956
General Conservation	16,900	-	16,900	11,187
General Donations	24,036	5,132	29,168	2,370
	<u>40,936</u>	<u>16,813</u>	<u>57,749</u>	<u>27,126</u>

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
				(Restated)
Newsletter	8,540	-	8,540	8,300
Testudo costs	6,550	-	6,550	6,225
Awards	1,250	-	1,250	500
Vet costs	-	1,692	1,692	91
Re-homing/Microchipping	231	-	231	305
Symposium costs	6,299	-	6,299	2,385
<u>Support costs allocated:</u>				
Postage/Printing/Photocopying	6,757	-	6,757	6,921
Stationery and computer supplies	3,105	-	3,105	3,274
Room hire	1,919	-	1,919	538
Bank interest and charges	1,219	-	1,219	839
Travelling	328	-	328	180
Miscellaneous costs	638	-	638	339
Accountancy costs	2,535	-	2,535	2,594
Insurance	744	-	744	715
National Theft Register	285	-	285	339
Governance costs (Note 5)	1,118	-	1,118	1,085
	<u>41,518</u>	<u>1,692</u>	<u>43,210</u>	<u>34,630</u>

BRITISH CHELONIA GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2016

5 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £ (Restated)
Independent examiner's fee	1,118	-	1,118	1,085
	<u>1,118</u>	<u>-</u>	<u>1,118</u>	<u>1,085</u>

6 Net income/(expenditure)

This is stated after charging:

	2016 £	2015 £
Independent examiner's fee: for independent examination for preparation of statutory accounts	670 448	650 435
	<u>448</u>	<u>435</u>

7 Staff costs and numbers

A bookkeeper was paid £2,500 (2015:£2,500) on a self employed basis. 2 (2015: 2) Trustees' were paid £372 (2015:£180) in out of pocket expenses.

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

9 Investments

	Total 2016 £
Opening balance	-
Additions	200,693
Disposal proceeds	(693)
Realised gains/(losses)	2
Unrealised gains/(losses)	2,375
	<u>202,377</u>

10 Creditors: amounts falling due within one year

	2016 £	2015 £
Creditors	2,728	34
Accruals	1,118	1,085
	<u>3,846</u>	<u>1,119</u>

BRITISH CHELONIA GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

11 Movement in funds

	At 01-Jan 2016 £	Income £	Expenditure £	Transfer £	At 31-Dec 2016 £
Endowment funds					
Mrs Cox fund	-	202,377	-	-	202,377
Restricted funds					
Vet fund	1,211	-	(237)	-	974
Ms Larby's fund	-	10,000	(1,455)	-	8,545
Oliphant Jackson Memorial fund	124	-	-	-	124
Appeals fund	28,610	5,167	(16,813)	5,132	22,096
	<u>29,945</u>	<u>15,167</u>	<u>(18,505)</u>	<u>5,132</u>	<u>31,739</u>
Unrestricted funds					
Designated funds:					
Kay Gray fund	86,216	712	-	(11,929)	74,999
Affiliated Groups	41,821	4,214	(3,348)	-	42,687
General fund	128,169	76,965	(79,231)	6,797	132,700
	<u>256,206</u>	<u>81,891</u>	<u>(82,579)</u>	<u>(5,132)</u>	<u>250,386</u>
Total funds	<u>286,151</u>	<u>299,435</u>	<u>(101,084)</u>	<u>-</u>	<u>484,502</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

- 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.

BRITISH CHELONIA GROUP
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12 Analysis of net assets between funds

	Debtors £	Short term deposits £	Fixed Assets £	Other net assets £	Total £
Endowment funds					
Mrs Cox fund	-	-	202,377	-	202,377
Restricted funds					
Vet fund	-	974	-	-	974
Ms Larby's fund	-	-	-	8,545	8,545
Oliphant Jackson Memorial fund	-	124	-	-	124
Appeals fund	-	22,096	-	-	22,096
Unrestricted funds					
Designated funds:					
Kay Gray fund	-	74,999	-	-	74,999
Affiliated Groups	-	42,687	-	-	42,687
General fund	1,000	90,960		40,740	132,700
	<u>1,000</u>	<u>231,840</u>	<u>202,377</u>	<u>49,285</u>	<u>484,502</u>

BRITISH CHELONIA GROUP
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13 SOFA fund analysis comparative figures

	Unrestricted Funds £ (Restated)	Restricted Funds £ (Restated)	Total Funds 2015 £ (Restated)
Income from:			
Donations and legacies	51,928	-	51,928
Membership subscriptions	18,392	-	18,392
Appeals	-	6,536	6,536
Events & Resources	3,168	195	3,363
Gift aid	1,369	-	1,369
Miscellaneous income	41	-	41
<i>Investments</i>	1,714	-	1,714
Total income	76,612	6,731	83,343
Expenditure on:			
Raising funds	169	-	169
<i>Charitable activities</i>			
Grants payable	13,557	13,569	27,126
Direct activities	34,539	91	34,630
Total expenditure	48,265	13,660	61,925
Net income/(expenditure)	28,347	(6,929)	21,418
Total funds brought forward	227,859	36,874	264,733
Total funds carried forward	256,206	29,945	286,151