

**THE DOLPHIN SOCIETY**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

# THE DOLPHIN SOCIETY

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## THE DOLPHIN SOCIETY

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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<b>Trustees</b>	Mimi Avery (resigned 8 December 2021) John Hollingdale David Pople Joyshri Sarangi John Davies Helen Elizabeth Moss OBE Sandie Foxall-Smith Edward Corrigan Paul Brown (appointed 7 September 2022)
<b>Charity registered number</b>	203142
<b>Registered office</b>	c/o Evelyn Partners Portwall Place Portwall Lane Bristol BS1 6NA
<b>Administrator</b>	Sean Hollinswaite Bramford House 23 Westfield Park Clifton Bristol BS6 6LT
<b>Independent Examiner</b>	Bishop Fleming LLP Chartered Accountants 10 Temple Back Redcliffe Bristol BS1 6FL
<b>Bankers</b>	National Westminster Bank Plc Bristol City Office South West RCSC 740 Waterside Drive Aztec West Bristol BS99 5BD
<b>Investment Advisors</b>	Evelyn Partners Investment Management Portwall Place Portwall Lane Bristol BS1 6NA

## THE DOLPHIN SOCIETY

### PRESIDENT'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

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The President presents her statement for the year.

As a local doctor invited to be President of the Dolphin Society, I was acutely aware that I might not have the same networking connections as previous Presidents. Despite my reservations, I certainly did not want to pass up on the opportunity to be able to play my part in Dolphin's support of disadvantaged elderly and disabled people in Bristol, South Gloucestershire and North Somerset. My NHS background means that I know all too well the level of need in our communities.

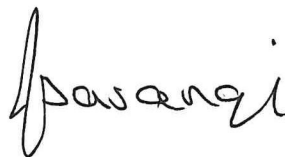
I am grateful to my predecessor, David Pople, for the generous platform he left for me to build on. At the start of my year it was fascinating to meet with the Bristol Somali Resource Centre (BSRC) team after their application to Bristol Older Peoples Funding Alliance. The Dolphin Society collaborated with St Monica Trust and the Grateful Society to fund BSRC's outreach work enhancing the lives of lonely and isolated elders.

Meeting with our WE Care Home Improvement partners was inspirational. They have delivered our telecare and Home from Hospital Technician services so successfully that both projects are now commissioned. It would be marvellous if our preventative schemes, 'Making Space' and 'Housing Options' could be similarly adopted. I would like to thank Kevin Snowball (WECHI's Chief Exec.) for all his hard work and wish him well as he moves to pastures new.

I was warned that my year would pass quickly – which indeed it did. The particular focus of my Presidency was to try and get monitoring equipment to elderly people in their own homes. My triage work for emergency service control has proved how vital it is for people to 'know their numbers' e.g blood pressure and oxygen saturation levels. Colleagues in local surgeries were keen to be involved in circulating a Dolphin-branded 'Vital-IT' kit but it was unrealistic to think this process might happen quickly. I was enormously gratified to hear of the launch of NHS@Home Scheme in Bristol in January 2023. Dolphin, as ever, ahead of the curve!

The continuing generosity of our donors is strong evidence of recognition of the effectiveness of our projects in delivering improved quality of life. My worries were unfounded and I am grateful to all who made my year and Appeal a success. I'd particularly like to thank the Management Committee and our Administrator, Sean Hollinswaite, for their support and patience.

Joyshri Sarangi  
President 2021/2022  
Date: 08/08/23





**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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The Trustees present their annual report and financial statements of the Charity for the year ended 30 September 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's trust deed, 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 published on 16 July 2014.

**Objectives and activities**

**Main activities undertaken to further the charity's purposes for the public benefit**

The objects of the Society are to apply the income and capital of the Charity for the following charitable purposes:

- (a) The relief of elderly or disabled persons who are resident in Bristol and its adjoining local authority areas and who are in need, hardship or distress to maintain a high quality of life and independence by such means as are appropriate, including assisting and supporting them to live in their own homes;
- (b) The provision of support for the elderly and disabled in need, hardship or distress in such other charitable ways as shall be proposed by the President for the time being in any appeal made on behalf of the Society.

The Society has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit in carrying out the above objectives by:

- (a) providing or paying for goods, services or facilities, for example provision of pendant alarms to older and disabled people in financial need; and
- (b) making grants of money to other persons or bodies who provide goods, services or facilities to those in need, for example funding WE Care & Repair to provide adaptations to the homes of older and disabled people in financial need.

**Achievements and performance**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## THE DOLPHIN SOCIETY

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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#### b. Financial review

Donations received during the year, together with Gift Aid repayments amounted to £128,229 (2021: £104,702).

Investment income for the year totalled £5,150 (2021: £6,161).

Direct charitable expenditure amounted to £160,659 (2021: £150,063).

Support costs of the Annual Appeal and of administration were £21,816 (2021: £20,213).

The deficit for the year after unrealised losses on investments was £81,005 (2021: £30,657).

The unrestricted funds at the year end were £111,546 (2021: £182,627) and restricted funds at the year end were £- (2021: £9,924).

The Society has had a deliberate policy of increasing its charitable expenditure in recent years to utilise its surplus reserves. The planned deficit for the year was £50,000 as part of this policy.

The result for the year reflected this policy with a deficit £50,248 before adding the unplanned unrealised losses on investments of £30,757 producing an overall deficit of £81,005.

#### c. Reserves policy

The Society has now reduced its Reserves to its agreed level of approximately £100,000 and its future policy will be to match its charitable expenditure and overheads to its annual income.

### Structure, governance and management

#### a. Constitution

The Dolphin Society is a registered Charity, established in 1749 and founded in memory of Edward Colston. The Charity works to enable the elderly to live independently and with peace of mind in their own homes, a continuing and growing need. These accounts incorporate the activities of the Edith Gardner Charity, L B Welchman and Emma Howell Trusts.

#### Members (in addition to Trustees)

Roger Baird  
Keith Bonham MBE DL  
Vere Boscawen  
Robert Bourns DL  
Denis Burn  
Giles Clarke CBE DL  
Chris Curling DL  
Roderick Davidson (deceased Jan 2022)  
Martin Davies-Jones  
Fiona Densham  
Andrew Densham CBE  
Martin Flook  
Tony Heaford  
Michael Hill MBE

Mike Lea  
Laura Marshall  
Dayrell McArthur  
Bob McKinlay  
Vanessa Moon  
Alfred Morris CBE DL  
Jos Moule  
Stephen Parsons MBE DL  
Mary Prior CVO MBE  
Tim Pyper  
Tim Ross  
Trevor Smallwood OBE DL  
Roger Smedley MBE  
Frank Smith  
Sir James Tidmarsh KCV O MBE

## THE DOLPHIN SOCIETY

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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#### Structure, governance and management (CONTINUED)

##### b. Management

The Trustees formulate the broad strategy and areas of activity for the Society, following consultation with the Members. New members are appointed by the continuing Members. The day to day administration is delegated to an Administrator.

##### c. Risk management

The Trustees have considered the major risks to which the Charity is exposed and have taken appropriate measures to mitigate those risks.

#### Independent examiner

The Trustees have decided that under the terms of Section 144 of the Charities Act 2011 (The Act) the Society was not obliged to submit its accounts for audit and further that an independent examination of the accounts would satisfy the requirements of the Act. Joseph Scaife DChA, FCA of Bishop Fleming LLP was appointed Independent Examiner.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

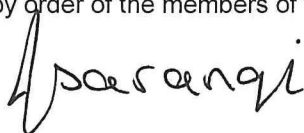
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Joyshri Sarangi  
(Trustee)

Date: 08/03/23



## THE DOLPHIN SOCIETY

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

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#### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DOLPHIN SOCIETY ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2022.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Joseph Scalfé DChA FCA

Dated:

8/3/2023

#### BISHOP FLEMING LLP

Chartered Accountants  
10 Temple Back  
Redcliffe  
Bristol  
BS1 6FL

THE DOLPHIN SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Grants and donations	3	-	128,229	128,229	104,702
Investments	4	-	5,150	5,150	6,161
<b>Total income</b>		<b>-</b>	<b>133,379</b>	<b>133,379</b>	<b>110,863</b>
<b>Expenditure on:</b>					
Investment management costs	5	-	1,152	1,152	1,286
Charitable activities		9,924	172,551	182,475	170,276
<b>Total expenditure</b>		<b>9,924</b>	<b>173,703</b>	<b>183,627</b>	<b>171,562</b>
<b>Net expenditure before net (losses)/gains on investments</b>		<b>(9,924)</b>	<b>(40,324)</b>	<b>(50,248)</b>	<b>(60,699)</b>
Net (losses)/gains on investments		-	(30,757)	(30,757)	30,042
<b>Net movement in funds</b>		<b>(9,924)</b>	<b>(71,081)</b>	<b>(81,005)</b>	<b>(30,657)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		9,924	182,627	192,551	223,208
Net movement in funds		(9,924)	(71,081)	(81,005)	(30,657)
<b>Total funds carried forward</b>		<b>-</b>	<b>111,546</b>	<b>111,546</b>	<b>192,551</b>

The notes on pages 9 to 15 form part of these financial statements.

THE DOLPHIN SOCIETY

BALANCE SHEET  
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	8	103,418	186,815
		<u>103,418</u>	<u>186,815</u>
<b>Current assets</b>			
Debtors	9	240	-
Cash at bank and in hand		30,597	30,519
		<u>30,837</u>	<u>30,519</u>
Creditors: amounts falling due within one year	10	(22,709)	(24,783)
<b>NET CURRENT ASSETS</b>		<u>8,128</u>	<u>5,736</u>
<b>Total net assets</b>		<u><u>111,546</u></u>	<u><u>192,551</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	9,924
Unrestricted funds	11	111,546	182,627
<b>Total funds</b>		<u><u>111,546</u></u>	<u><u>192,551</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
Joyshri Sarangi  
(Trustee)

  
John Hollingdale  
(Hon. Treasurer)

Date: 08/03/23

The notes on pages 9 to 15 form part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1. GENERAL INFORMATION**

The Dolphin Society is an unincorporated Charity and is registered at the Charity Commission in England and Wales. The principal office is care of Evelyn Partners, Portwall Place, Portwall Lane, Bristol, BS1 6NA.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Dolphin Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 GOING CONCERN**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**2.3 INCOME**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.4 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

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

All expenditure is inclusive of irrecoverable VAT.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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**2. ACCOUNTING POLICIES (continued)**

**2.5 INVESTMENTS**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**2.6 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.7 FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE DOLPHIN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3. INCOME FROM GRANTS AND DONATIONS

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	128,229	128,229	104,702
TOTAL 2021	9,924	94,778	104,702	

4. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	5,150	5,150	6,161
TOTAL 2021	6,161	6,161	

5. INVESTMENT MANAGEMENT COSTS

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment management fees	1,152	1,152	1,286
TOTAL 2021	1,286	1,286	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs	160,659	21,816	<b>182,475</b>	170,276
TOTAL 2021	150,063	20,213	170,276	

ANALYSIS OF DIRECT COSTS

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Pendant alarms and telecare monitoring	42,684	<b>42,684</b>	28,218
Grants payable to WE Care & Repair - General Repair Fund	52,500	<b>52,500</b>	37,500
New projects	20,000	<b>20,000</b>	25,370
WE Care hospital technician	24,000	<b>24,000</b>	48,000
Housing Options	21,475	<b>21,475</b>	10,975
	160,659	<b>160,659</b>	150,063
TOTAL 2021	150,063	150,063	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Phone, printing, postage, rent and stationery	1,125	1,125	1,436
Annual Dinner (guests of the Society)	398	398	84
Evening Service	762	762	-
Administration fees	16,404	16,404	15,745
Independent examiner's fee	2,340	2,340	2,200
Bank charges	31	31	-
Travel expenses	756	756	748
	<u>21,816</u>	<u>21,816</u>	<u>20,213</u>
TOTAL 2021	<u>20,213</u>	<u>20,213</u>	

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>COST OR VALUATION</b>	
At 1 October 2021	186,815
Disposals	(59,402)
Revaluations	(23,995)
AT 30 SEPTEMBER 2022	<u>103,418</u>
<b>NET BOOK VALUE</b>	
AT 30 SEPTEMBER 2022	<u>103,418</u>
AT 30 SEPTEMBER 2021	<u>186,815</u>

THE DOLPHIN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. FIXED ASSET INVESTMENTS (CONTINUED)

All the fixed asset investments are listed investments and held in the UK.

9. DEBTORS

	2022 £	2021 £
<b>DUE WITHIN ONE YEAR</b>		
Prepayments and accrued income	240	-
	<u>240</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	22,709	24,783
	<u>22,709</u>	<u>24,783</u>

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds	100,000	-	-	-	100,000
<b>GENERAL FUNDS</b>					
General Funds	82,627	133,379	(173,703)	(30,757)	11,546
<b>TOTAL UNRESTRICTED FUNDS</b>	<u>182,627</u>	<u>133,379</u>	<u>(173,703)</u>	<u>(30,757)</u>	<u>111,546</u>
<b>RESTRICTED FUNDS</b>					
Lottery funding	9,924	-	(9,924)	-	-
<b>TOTAL OF FUNDS</b>	<u>192,551</u>	<u>133,379</u>	<u>(183,627)</u>	<u>(30,757)</u>	<u>111,546</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

## 11. STATEMENT OF FUNDS (CONTINUED)

## STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2021 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds	100,000	-	-	-	100,000
<b>GENERAL FUNDS</b>					
General Funds	123,208	100,939	(171,562)	30,042	82,627
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>223,208</b>	<b>100,939</b>	<b>(171,562)</b>	<b>30,042</b>	<b>182,627</b>
<b>RESTRICTED FUNDS</b>					
National Lottery Funding	-	9,924	-	-	9,924
<b>TOTAL OF FUNDS</b>	<b>223,208</b>	<b>110,863</b>	<b>(171,562)</b>	<b>30,042</b>	<b>192,551</b>

The Trustees have designated £100,000 as detailed in the reserves policy in the Trustees' Report.

## 12. RELATED PARTY TRANSACTIONS

The Dolphin Society received aggregate donations of 16,300 (2021 - £3,770) from Trustees.