

Charity number: 203142

**THE DOLPHIN SOCIETY**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

## **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 2025

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**Trustees**

John Hollingdale  
David Pople  
John Davies  
Helen Elizabeth Moss OBE (resigned 26 March 2025)  
Edward Corrigan (resigned 4 December 2024)  
Paul Brown  
Jane Elizabeth Palmer  
Michael Beesley  
Amanda Carol Trembath (appointed 26 March 2025)  
Mimi Avery (appointed 17 September 2025)

**Charity registered number**

203142

**Registered office**

c/o Evelyn Partners  
Portwall Place  
Portwall Lane  
Bristol  
BS1 6NA

**Administrator**

Sean Hollinswaite  
Bramford House  
23 Westfield Park  
Clifton  
Bristol  
BS6 6LT

**Independent Examiner**

Bishop Fleming LLP  
Chartered Accountants  
10 Temple Back  
Redcliffe  
Bristol  
BS1 6FL

**Bankers**

National Westminster Bank Plc  
Bristol City Office  
South West RCSC  
740 Waterside Drive  
Aztec West  
Bristol  
BS99 5BD

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

**Investment Advisors**

Evelyn Partners Investment Management  
Portwall Place  
Portwall Lane  
Bristol  
BS1 6NA

## **THE DOLPHIN SOCIETY**

### **PRESIDENT'S STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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The President presents her statement for the year.

The Dolphin Society has had a tremendous year - due to unexpected legacies from the estates of Mrs Paddy Scantlebury (in February) and Mr Anthony Clive Smith (in September) and my predecessor, Paul Brown's incredible collection/Appeal, ensuring plentiful funds available for many worthwhile projects over the coming months and years.

When I was approached to run as President, I knew extraordinarily little about the Dolphin Society. That was all about to change....

Being part of the Society the year prior to taking over as President, enabled me to understand how it all works, what the Society stands for and what is needed in the community.

Meeting so many people who run, and the beneficiaries of, the projects we support has brought the Society's mission alive and really was the best bit. The variety of projects has been brilliant, from training volunteers to deliver Tai Chi to supporting the Befriending project via the Carers Support. The impact music had on older people was wonderful to see, "Our Music Club" in collaboration with the Bristol Dementia and Wellbeing Service was inspirational.

The long-term partnership we have had with the North Bristol Advice Centre in Lockleaze has been worth every penny and this collaboration looks set to continue for a further three years.

Housing Options, delivered by WE Care Home Improvements, is Dolphin's major project for the next three years... this is such a worthwhile scheme, helping older people make the necessary changes to their accommodation to what now best suits them.

All of the service deliverers have acknowledged the enormous difference Dolphin funding has made.

One of the main themes of my Presidency was 'Ageing Better' through social activities or exercise, making positive connections. This has been shown through many of the projects this we have supported this year.

The ongoing generosity of all our donors is testament to the fact that they approve of the work Dolphin undertakes. I have thoroughly enjoyed my year, and I would like to thank all of the Management Committee members and a special mention to Sean - you have all made this year and my Appeal an enormous success.

Jane Palmer  
President 2024/2025  
Date: 10 March 2026

## **THE DOLPHIN SOCIETY**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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The Trustees present their annual report and financial statements of the Charity for the year ended 30 September 2025. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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 (FRS102).

#### **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 2025

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#### **b. Financial review**

The Society received two unexpected legacies of £100,000 each which transformed its financial position. This, together with a very successful year's fundraising, increased our surplus funds over and above our planned designated reserve to £197,041. The Society continues to have a deliberate policy of increasing its charitable expenditure to utilise its surplus reserves which is reflected in direct charitable expenditure this year of £158,980. Given this position, many more projects can now be supported to enable us to use these funds to meet our charitable objectives. The planned designated reserves at the end of this year remain at £70,000 (2024: £70,000).

The key financial statistics are set out below;

Donations received during the year, together with Gift Aid repayments amounted to £112,479 (2024: £158,811).

Legacies received during the year amounted to £200,000 (2024: £nil).

Investment income for the year totalled £4,885 (2024: £3,137).

Direct charitable expenditure amounted to £158,980 (2024: £98,571).

Support costs of the Annual Appeal and of administration were £25,356 (2024: £23,842).

The surplus for the year after unrealised gains on investments was £134,501 (2024: £46,635).

The unrestricted funds at the year end were £267,041 (2024: £132,540).

The result for the year was a surplus £132,578 before adding the unplanned unrealised gains on investments of £1,923 producing an overall surplus of £134,501 (2024: £46,635). This increased unrestricted reserves to £267,041 (2024: £132,540).

#### **c. Reserves policy**

The Society is working towards reducing its Reserves to its agreed level of approximately £70,000 and its future policy will be to match its charitable expenditure and overheads to its annual income.

## THE DOLPHIN SOCIETY

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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#### Structure, governance and management

##### a. Constitution

The Dolphin Society is a registered Charity which was established in 1749. The Charity works to enable the elderly to live independently and with peace of mind in their own homes, which is 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)

Hon. Vere Boscawen	Bob McKinlay
Denis Burn	Vanessa Moon
Giles Clarke	Alfred Morris CBE
Edward Corrigan	Helen Moss (resigned 26 March 2025)
Chris Curling DL	Jos Moule
Andrew Densham CBE	Stephen Parsons MBE, DL
Fiona Densham	Mary Prior CVO MBE, DSt
Martin Flook	Tim Pyper
Sandie Foxall-Smith	Tim Ross
Tony Heaford	Joyshri Sarangi
Michael Hill MBE	Trevor Smallwood OBE
Mike Lea	Roger Smedley MBE
Laura Marshall	Frank Smith
Dayrell McArthur	Sir James Tidmarsh KCVO, MBE
Keith Bonham (died 28 January 2025)	Robert Bourns (died 30 June 2025)

##### 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.

## THE DOLPHIN SOCIETY

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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#### 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 . 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:



**John Hollingdale**  
(Trustee)

Date: 16<sup>th</sup> March 2026



## THE DOLPHIN SOCIETY

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

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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 2025.

#### 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 material 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.

Signed:



Dated:

18/3/2026

Joseph Scaife DChA FCA

BISHOP FLEMING

10 TEMPLEBACK

BATH

BS1 6FL

THE DOLPHIN SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Grants and donations	3	312,479	312,479	158,811
Investments	4	4,885	4,885	3,137
<b>Total income</b>		<b>317,364</b>	<b>317,364</b>	<b>161,948</b>
<b>Expenditure on:</b>				
Investment management costs	5	450	450	520
Charitable activities		184,336	184,336	122,413
<b>Total expenditure</b>		<b>184,786</b>	<b>184,786</b>	<b>122,933</b>
<b>Net income before net gains on investments</b>		<b>132,578</b>	<b>132,578</b>	<b>39,015</b>
Net gains on investments		1,923	1,923	7,620
<b>Net movement in funds</b>		<b>134,501</b>	<b>134,501</b>	<b>46,635</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		132,540	132,540	85,905
Net movement in funds		134,501	134,501	46,635
<b>Total funds carried forward</b>		<b>267,041</b>	<b>267,041</b>	<b>132,540</b>

The notes on pages 10 to 16 form part of these financial statements.

THE DOLPHIN SOCIETY

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Investments	8	179,825	69,648
		<u>179,825</u>	<u>69,648</u>
<b>Current assets</b>			
Debtors	9	5,833	-
Cash at bank and in hand		101,131	79,922
		<u>106,964</u>	<u>79,922</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	10	(19,748)	(17,030)
<b>NET CURRENT ASSETS</b>		<u>87,216</u>	<u>62,892</u>
<b>Total net assets</b>		<u>267,041</u>	<u>132,540</u>
<b>Charity funds</b>			
Unrestricted funds	11	267,041	132,540
<b>Total funds</b>		<u>267,041</u>	<u>132,540</u>

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

*J. Hollingdale*

**John Hollingdale**  
(Trustee)

Date: 10<sup>th</sup> March 2026

The notes on pages 10 to 16 form part of these financial statements.

## THE DOLPHIN SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

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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 2019), 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 in October 2019 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 2025**

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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.

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 2025

3. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	112,479	112,479	158,811
Legacies	200,000	200,000	-
	<u>312,479</u>	<u>312,479</u>	<u>158,811</u>

4. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	<u>4,885</u>	<u>4,885</u>	<u>3,137</u>

5. INVESTMENT MANAGEMENT COSTS

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment management fees	<u>450</u>	<u>450</u>	<u>520</u>

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs	<u>158,980</u>	<u>25,356</u>	<u>184,336</u>	<u>122,413</u>
TOTAL 2024	<u>98,571</u>	<u>23,842</u>	<u>122,413</u>	

**THE DOLPHIN SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

	<b>Activities 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Pendant alarms and telecare monitoring	14,044	<b>14,044</b>	14,403
Grants payable to WE Care & Repair - Independent Living Fund	37,500	<b>37,500</b>	37,500
Housing Options	20,417	<b>20,417</b>	10,500
Age UK Advice Hubs (Bristol and South Glos.)	16,819	<b>16,819</b>	15,000
North Bristol Advice Centre	10,000	<b>10,000</b>	10,000
Marmalade Trust	5,000	<b>5,000</b>	6,000
St Monica's Trust - Friends Ageing Better	15,000	<b>15,000</b>	3,368
Trinity Lunch Club	5,000	<b>5,000</b>	1,800
St Georges	5,000	<b>5,000</b>	-
Carers Support	15,000	<b>15,000</b>	-
Bristol Music	15,200	<b>15,200</b>	-
	<b>158,980</b>	<b>158,980</b>	<b>98,571</b>

**ANALYSIS OF SUPPORT COSTS**

	<b>Activities 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Phone, printing, postage, rent and stationery	1,190	<b>1,190</b>	366
Appeal costs and brochure	1,897	<b>1,897</b>	352
Website and computer costs	463	<b>463</b>	190
Annual Dinner (guests of the Society)	(992)	<b>(992)</b>	858
Administration fees	19,353	<b>19,353</b>	18,764
Independent examiner's fee	2,640	<b>2,640</b>	2,620
Bank charges	162	<b>162</b>	147
Travel expenses	643	<b>643</b>	545
	<b>25,356</b>	<b>25,356</b>	<b>23,842</b>

## THE DOLPHIN SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 September 2025, no Trustee expenses have been incurred (2024 - £NIL).

#### 8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>COST OR VALUATION</b>	
At 1 October 2024	69,648
Additions	174,480
Disposals	(66,657)
Revaluations	2,354
	<hr/>
AT 30 SEPTEMBER 2025	179,825
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
	<hr/>
AT 30 SEPTEMBER 2025	179,825
	<hr/>
AT 30 SEPTEMBER 2024	69,648
	<hr/> <hr/>

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

#### 9. DEBTORS

	2025 £	2024 £
<b>DUE WITHIN ONE YEAR</b>		
Other debtors	5,833	-
	<hr/>	<hr/>
	5,833	-
	<hr/> <hr/>	<hr/> <hr/>

#### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	19,748	17,030
	<hr/>	<hr/>
	2025 £	2024 £
Deferred income at 1 October 2024	5,768	-



**THE DOLPHIN SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (CONTINUED)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Resources deferred during the year	<b>3,610</b>	<b>5,768</b>
Amounts released from previous periods	<b>(5,768)</b>	<b>-</b>
	<b>3,610</b>	<b>5,768</b>

The above deferred income relates to amounts received in advance for the Annual Dinner

THE DOLPHIN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 October 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2025 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds	70,000	-	-	-	70,000
<b>GENERAL FUNDS</b>					
General Funds	62,540	317,364	(184,786)	1,923	197,041
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>132,540</b>	<b>317,364</b>	<b>(184,786)</b>	<b>1,923</b>	<b>267,041</b>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2024 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds	70,000	-	-	-	70,000
<b>GENERAL FUNDS</b>					
General Funds	15,905	161,948	(122,933)	7,620	62,540
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>85,905</b>	<b>161,948</b>	<b>(122,933)</b>	<b>7,620</b>	<b>132,540</b>

The Trustees have designated £70,000 as detailed in the reserves policy in the Trustees' Report.

12. RELATED PARTY TRANSACTIONS

The Dolphin Society received aggregate donations of £2,875 (2024 - £4,275) from Trustees.

John Davies, a Trustee of The Dolphin Society, is also an LLP member of Evelyn Partners Investment Management LLP, who manage the investment portfolio of The Dolphin Society.