



**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2020**

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

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THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Society Information

Patron	His Excellency the Lieutenant-Governor, Vice-Admiral Sir Ian Corder KBE CB	
President	Mr J Knight	
Vice-president and Secretary	Mrs A Malpas	
Vice-president	Mr T le Pelley	
Treasurer	Mrs L Gambrell (co-opted 1 May 2021) Mr P Soulsby (resigned 1 May 2021)	
Committee Members	Mr S Ford Mrs K Girdlestone Mr A Wickens (co-opted 18 February 2021) Mrs S La Tissier (resigned 7 April 2021)	
Registered Office	Les Fiers Moutons St Andrews Guernsey GY6 8UD	
Registered Numbers	Association of Guernsey Charities	003
	Guernsey Registry	CH133
Auditor	Moore Stephens Audit and Assurance (Guernsey) Limited PO Box 146 Level 2, Park Place Park Street St Peter Port Guernsey GY1 3HZ	

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Report of the General Committee for the year ended 31 December 2020

The General Committee are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2020. The financial statements comply with 'Accounting and Reporting by Charities: Statement of Recommended Practice' which is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as a Public Benefit Entity.

The GSPCA is one of the oldest charitable organisations in Guernsey, having been formed in 1873 with the aim of "the prevention of cruelty to animals". The organisation's status as a statutory body was established under The Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law, 1990.

The main aims of the Charity are as follows:-

- i) To prevent cruelty to animals in Guernsey;
- ii) To rescue animals in distress;
- iii) To foster and encourage by promotional, educational or other means the principle of kindness and consideration in the treatment of all animals, whether domestic or wild;
- iv) To provide a temporary home for stray or injured animals;
- v) To provide a shelter for animals in need;
- vi) To cooperate with kindred and other organisations;
- vii) To do all such other things as the Society may deem incidental or conducive to the attainment of the Society's overall purpose in pursuance of these aims;
- viii) The Society shall employ all means necessary to denounce acts of neglect and cruelty.

Statement of the General Committee's responsibilities

The General Committee Members are elected by a simple majority vote at an Annual General Meeting for a term of three years, and are eligible for re-election at the end the term. The General Committee is responsible for the preparation of financial statements in accordance with the accounting policies and The Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law, 1990.

In preparing those financial statements the General Committee is required to:

- i) select suitable accounting policies and then apply them consistently;
- ii) make judgements and estimates that are reasonable and prudent; and
- iii) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The General Committee is also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee



J Knight, President

Dated:

03/01/2022

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Report of the President for the year ended 31 December 2020

Developments during the year

The GSPCA faced many challenges this year due to the Coronavirus Pandemic, lockdown and social distancing requirements. Many of our services, events, boarding, and income streams stopped. We remained committed to looking after all animals in our care and rescuing those in need. In March, we launched our GSPCA Coronavirus Crisis Appeal and would like to thank everyone who helped us by donating money during this difficult year. Our plans for a new Wildlife hospital were put on hold while we worked to maintain vital emergency services and while we assessed the charity's ongoing financial position. The length of the Covid-19 outbreak is not known, but we continue to review cashflow on a regular basis and to review financial stability as the pandemic progresses. It is a credit to our staff that we managed to continue 24/7 animal welfare support during this time.

Animal Welfare Highlights

As in previous years the GSPCA rescued, rehabilitated and released oiled birds in 2020. In January three oiled guillemots (Gallileo from Ladies Bay, Guillbert from Le Picquerelle and Guilly from Petit Bot) were released back to the wild near Rouse Tower. In October the GSPCA rescued an oiled Razorbill. The oiled bird (Olly McTolly) was unable to fly or hunt and would have become poisoned trying to clean the oil from his feathers. He required weeks of intensive care and washes until he was cleared as fit and was returned to L'Eree where he was found.

In February the GSPCA had a very unusual arrival. A couple who had recently been on holiday to India were shocked to find that a three inch long gehyra lizard named Mr Patel had taken a trip in their bags and made the 8000km+ journey home with them.

In April we saw the first birth of 2020. Tamaris a female hedgehog found in St Saviours was brought into the GSPCA and the babies were discovered a few days later. Pregnant hedgehogs require special care to ensure they have the best chance of survival which primarily is leaving them quiet, safe, warm, in a dark enclosure with plenty of bedding, feed and water. Over the last 10 years we have seen a steady increase in hedgehog numbers from 137 in 2011 to over 600 in the last two years.

The first seal rescue of the year was in February when Pebbles was found on the Shingle Bank on the West Coast of Guernsey weighing only 14.5kg. Pebbles was only 2 weeks of age and was a very poorly, thin, dehydrated and chesty grey seal pup.

Andrew the Jersey grey seal pup was rescued in early 2019 and his progress was slow. He was the longest ever seal resident in our care. The GSPCA aims to release seals back to their original location but due to Coronavirus restrictions we were unable to take a boat to Jersey. We decided the best solution was to introduce him to Pebbles and release them together. Pebbles and Andrew were bubbled together in May and they quickly became friends. We strive to release seal pups in pairs as we have received some amazing updates in the past where they have stayed together for some time after their release. In July the GSPCA enjoyed an incredible day releasing Andrew and Pebbles with Andrew being seen several times between Belvoir Bay and Shell Beach in Herm.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Report of the President for the year ended 31 December 2020

Animal Welfare Highlights (continued)

We have been helping Jersey seals for many years and in November Joey the Jersey grey seal pup was rescued from Les Écréhous and transported to Guernsey. Joey was only 18kgs and around 10 days old so extremely emaciated for his age. Following Joey an exhausted newborn grey pup, named Ellie, was rescued by BDMLR Jersey from Plemont beach. Ellie was only 16kgs and still had her temporary white coat, which is not waterproof and pups this age should remain on land. Finally, New Year's Eve saw the GSPCA team called out to the Fairy Ring to rescue another very thin and poorly grey seal pup named Titan. Titan did not have his white coat so was a little older than Ellie but was half the weight he should have been at only 20kg.

Other Activities

During the year we were not able to make as many educational visits as usual or run as many volunteer induction evenings, but we continued to issue general advice to the public on dealing with hedgehogs/fledgling birds/oiled birds/injured animals etc on our website and on social media and to make in person visits whenever permitted. In September we invited election candidates onsite to educate them about our work and animal welfare challenges. During the same month we were delighted to be able to hold our 9th Animal Welfare Seafront Sunday after it was cancelled during lockdown in May.

We have over 600 active volunteers that help with both daily routine and emergencies. We are immensely grateful to our army of volunteers as we simply couldn't function without them.

Financial position

In 2020, our operating income from boarding decreased by 63% and other income was impacted negatively by lockdowns and distancing requirements. We were fortunate to receive Covid-19 funding from the States of Guernsey and for the amazing support from the public with generous donations to our Coronavirus Crisis Appeal. We were able to fund part of the costs of a new animal ambulance thanks to a great fundraising effort by a member of the public. Our costs were well controlled and remained at similar levels to the previous year. We need to cover around £850,000 of running costs (excluding capital items) to maintain the shelter and care for the animals. The financial position and cashflow remains secure despite the pandemic, but it is under regular review due to the uncertainty of future income flows. Planning for the Wildlife Hospital development has been put on hold whilst this uncertainty exists, but we remain hopeful that this development will start in the next few years.

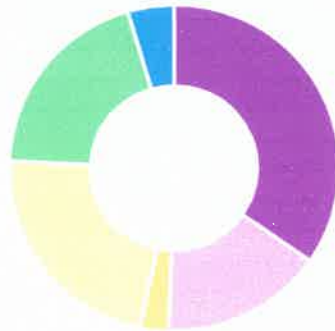
Voluntary income remained a vital part of our overall income. In 2020, the scale and number of fundraising events were reduced but we still ran events as often as we could. We work with the community and with businesses on their corporate social responsibility programs and we rely on generous donations and bequests from animal lovers. We run Seafront Sunday annually, GSPCA Purple week each February and the Purple Poppy campaign in November. Our costs mean that fundraising will always be a challenge, but we are immensely grateful to all those who support us either financially, or by giving their time. This generosity allows us to continue to meet our objectives and safeguard animal welfare in the Island.

**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

**Report of the President
for the year ended 31 December 2020**

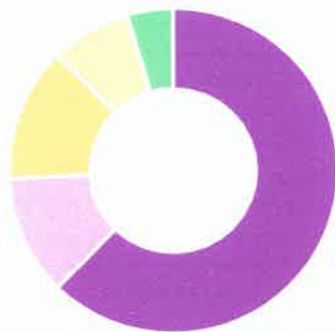
SUMMARY FINANCIAL INFORMATION

Our Income 2020 £1,038k



- Legacy Income £360k
- Donations, subscriptions, in lieu of wreaths £165k
- Collection boxes and fundraising £29k
- Grants £233k
- Operating Income from boarding, cremation and dog training £205k
- Other operating Income £47k

Our Expenditure 2020 £921k



- Staff costs £570k
- Animal feed, consumables and vet fees £111k
- Property and utility costs £124k
- Depreciation of assets £74k
- Other costs £42k

J Knight, President

Dated: 03/01/2022

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Independent auditor's report to the Committee of The Guernsey Society for the Prevention of Cruelty to Animals for the year ended 31 December 2020

Qualified opinion

We have audited the financial statements of The Guernsey Society for the Prevention of Cruelty to Animals ('the Society') for the year ended 31 December 2020 which comprise the Income Statement, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland Section 1A Small Entities (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matters described in the Basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the Society's affairs as at 31 December 2020 and of its result for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- have been prepared in accordance with the requirements of The Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law, 1990.

Basis for qualified opinion

The evidence available to us relating to income for both the current and comparative years was limited because the Society, in common with other charities of similar size and organisation, derived £441,002 (2019: £364,157) of its income from voluntary income, and shop and other income, which could not be controlled until they were entered in the accounting records, and are not therefore susceptible to independent audit verification. As a result of these matters, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded income.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Society's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Committee with respect to going concern are described in the relevant sections of this report.

Other information

The Committee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Independent auditor's report to the members of The Guernsey Society for the Prevention of Cruelty to Animals for the year ended 31 December 2020

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

Notwithstanding our disclaimer of an opinion on the financial statements, we have nothing to report in respect of the following matters if, in our opinion:

- proper accounting records have not been kept by the society; or
- the financial statements are not in agreement with the accounting records; or
- we have failed to obtain all the information and explanations, which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Responsibilities of the Committee

The Committee is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Independent auditor's report to the members of The Guernsey Society for the Prevention of Cruelty to Animals for the year ended 31 December 2020

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are UK Generally Accepted Accounting Practice and have been prepared in accordance with The Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law, 1990.
- We obtained an understanding of how the society complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

A further description of the auditor's responsibilities for the audit of the financial statements is located at www.frc.org.uk/auditorsresponsibilities, the Financial Reporting Council's website.

Use of our report

This report is made solely to the Committee in accordance with Section 10(2) of the Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law, 1990. Our audit work has been undertaken so that we might state to the Committee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Committee for our audit work, for this report, or for the opinions we have formed.



MOORE STEPHENS AUDIT AND ASSURANCE (GUERNSEY) LIMITED

PO Box 146, Level 2 Park Place

Park Street, St Peter Port

Guernsey, GY1 3HZ

Date

6/1/22
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**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

**Income statement
for the year ended 31 December 2020**

	Notes	2020 £	2019 £
Income			
Voluntary income	2	786,246	660,953
Operating income	3	250,277	422,869
Bank interest and investment income		1,697	3,376
		<u>1,038,220</u>	<u>1,087,198</u>
Expenses			
Direct costs	4	690,390	657,450
Establishment costs	5	124,168	130,577
Finance and administration	6	115,407	129,526
		<u>929,965</u>	<u>917,553</u>
Movement in unrealised gain on investments	7	(933)	672
Surplus for the year transferred to the capital account		<u>107,322</u>	<u>170,317</u>
Capital account brought forward		3,648,771	3,478,454
Capital account carried forward		<u><u>3,756,093</u></u>	<u><u>3,648,771</u></u>

The notes on pages 12 to 17 form an integral part of the financial statements.

**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

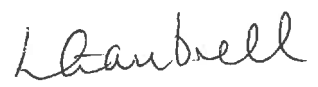
**Balance Sheet
as at 31 December 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	8	2,135,742	2,178,758
Investments	7	3,065	3,998
		<u>2,138,807</u>	<u>2,182,756</u>
Current assets			
Debtors	9	161,063	39,870
Stock	10	5,430	6,598
Cash at bank and in hand		1,567,939	1,535,246
		<u>1,734,432</u>	<u>1,581,714</u>
Creditors			
Amounts falling due within one year	11	(117,146)	(115,699)
		<u>1,617,286</u>	<u>1,466,015</u>
Net assets		<u>3,756,093</u>	<u>3,648,771</u>
Total society funds			
Capital account		<u>3,756,093</u>	<u>3,648,771</u>

These financial statements were approved by the undersigned on



John Knight, President



Louise Gambrell, Treasurer

The notes on pages 12 to 17 form an integral part of the financial statements.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to the financial statements for the year ended 31 December 2020

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared under United Kingdom Accounting Standards in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Section 1A Small Entities ('FRS 102') and the historical cost convention as modified by the revaluation of investments. They have also been prepared in compliance with the Charities SORP (effective January 2016).

(b) Going concern

The financial statements have been prepared on a going concern basis. The Society is heavily reliant on voluntary income, particularly legacies, which by its nature is unpredictable and accordingly cannot be guaranteed.

(c) Voluntary income

Voluntary income, including legacy income, is included on a receipts basis. The accruals concept is not practicable in respect of income of this nature due to the uncertainty with regard to potential claims against the estate of the legator, however, where a legacy is notified as receivable after the accounting year end, but it is clear that it had been agreed by the executor prior to the year end, then it is accrued.

(d) Expenses and operating income

Expenses and operating income are included on an accruals basis.

(e) Tangible fixed assets

Tangible fixed assets consist of property, plant and equipment and are held at cost less depreciation. Donated assets are included at the estimated cost to the donor of providing the asset. Depreciation is calculated to write off the cost of tangible assets over their estimated useful lives on a straight line basis. The rates used are as follows:-

Buildings	2%
Motor vehicles	25%
Equipment	20%
Plant	10%
Fixtures and fittings	15%
Computers	25%

(f) Investments

Investments are stated at bid valuation. Unrealised gains and losses are taken to the income and expenditure account.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

**Notes to the financial statements
for the year ended 31 December 2020**

1 Accounting policies (continued)

(g) Stock

Stock purchased for resale, promotional purposes, or to be utilised in services provided by the Society is recorded at the lower of cost and net realisable value unless its value is deemed to have been impaired. Stock donated for resale is valued at its cost of nil.

2 Voluntary income	2020	2019
	£	£
Legacies	359,741	324,084
Donations	146,214	195,167
Subscriptions	12,455	12,033
Collection boxes and fundraising	28,967	42,937
In lieu of wreaths	6,337	4,917
Grants and other income	232,532	81,815
	<u>786,246</u>	<u>660,953</u>

As a result of Covid 19 the GSPCA were unable to hold as many fundraising events as usual and reduced footfall negatively impacted income received in collection boxes as various public places in the island.

3 Operating income	2020	2019
	£	£
Boarding receipts	78,531	242,979
Animal transportation	580	1,440
Cremation fees	109,649	100,314
Adoptions and dog training	17,020	20,848
Shop and other income	44,497	57,288
	<u>250,277</u>	<u>422,869</u>

Boarding receipts reduced during the year as a consequence of travel restrictions during the Covid 19 pandemic. Other operating income receipts impacted by decreased footfall include dog training and shop income.

4 Direct costs		2020	2019
	Note	£	£
Staff costs		579,184	546,352
Animal food		34,162	37,096
Consumable stores		27,924	28,722
Vet and medicines		47,952	45,213
Movement in stock level	10	1,168	67
		<u>690,390</u>	<u>657,450</u>

**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

**Notes to the financial statements
for the year ended 31 December 2020**

5	Establishment costs		2020	2019
			£	£
	Electricity, water and heating fuel		59,101	62,765
	Repairs and renewals		30,524	33,847
	Insurance		10,928	11,660
	Refuse and sewage disposal		23,615	22,305
			<u>124,168</u>	<u>130,577</u>
6	Finance and administration costs		2020	2019
			£	£
	Accountancy fees		204	2,513
	Audit fees		3,550	6,450
	Bank charges		3,319	3,418
	Depreciation	8	73,649	66,698
	Equipment rental		3,223	3,138
	Fundraising expenses		352	2,726
	Miscellaneous		11,138	10,527
	Motor expenses		9,291	12,016
	Printing, advertising, stationery and subscriptions		4,959	9,133
	Telephone		4,969	5,898
	Training		484	2,747
	Travel and animal transport		269	4,262
			<u>115,407</u>	<u>129,526</u>
7	Investments		2020	2019
			£	£
	Henderson High Income Trust PLC 2,085 ordinary 5p shares at cost		<u>900</u>	<u>900</u>
	Unrealised gain brought forward		3,098	2,426
	Movement for the year		<u>(933)</u>	<u>672</u>
	Unrealised gain carried forward		<u>2,165</u>	<u>3,098</u>
	Market value		<u>3,065</u>	<u>3,998</u>

**THE GUERNSEY SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Notes to the financial statements
for the year ended 31 December 2020

8 Tangible fixed assets

<u>Cost</u>	<u>Freehold land</u>	<u>Freehold buildings</u>	<u>Motor vehicles</u>	<u>Equipment</u>	<u>Plant</u>	<u>Fixtures and fittings</u>	<u>Computers</u>	<u>Total</u>
	£	£	£	£	£	£	£	£
1 January 2020	124,286	2,451,071	33,700	55,000	61,297	81,182	2,490	2,809,026
Additions	-	2,316	25,000	3,317	-	-	-	30,633
Disposals	-	-	(14,750)	-	-	-	-	(14,750)
31 December 2020	124,286	2,453,387	43,950	58,317	61,297	81,182	2,490	2,824,909
<u>Depreciation</u>								
1 January 2020	-	469,517	33,200	45,800	40,003	39,258	2,490	630,268
Charge for the year	-	49,068	6,750	4,132	4,327	9,372	-	73,649
Disposals	-	-	(14,750)	-	-	-	-	(14,750)
31 December 2020	-	518,585	25,200	49,932	44,330	48,630	2,490	689,167
<u>Net book value</u>								
31 December 2020	124,286	1,934,802	18,750	8,385	16,967	32,552	-	2,135,742
31 December 2019	124,286	1,981,554	500	9,200	21,294	41,924	-	2,178,758

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to the financial statements for the year ended 31 December 2020

9 Debtors	2020 £	2019 £
Trade debtors	11,412	11,957
Prepayments and accrued income	149,651	27,913
	161,063	39,870
10 Stock reconciliation	2020 £	2019 £
Stock at 1 January	6,598	6,665
Movement in stock during the year	(1,168)	(67)
Stock at 31 December	5,430	6,598
11 Creditors - amounts falling due within one year	2020 £	2019 £
Trade creditors	37,946	45,615
Accruals and deferred income	36,909	33,474
Taxation and social security	41,806	35,911
Other creditors	485	699
	117,146	115,699

12 Labour

Volunteers

Like many charities, the GSPCA is reliant on a huge team of volunteers to ensure the continued smooth running of our services. Volunteers perform many roles including:-

- Animal Carers – looking after sick or abandoned animals or those boarding at the GSPCA;
- Fund raisers – organising and supporting our many events including stalls, balls, cake bakes etc;
- Ambulance drivers – a team that keep the animal ambulance on the road day and night;
- Charity shop staff – keeping the shop staffed, clean and neatly arranged, sorting donated stock and looking after customers;
- Flag Days – collecting money outside supermarkets and other big stores;
- General Committee – setting the overall strategy and helping to plan for a long term, sustainable future for the Charity.

The contribution of these volunteers makes a significant contribution to the work of the GSPCA, but in accordance with the SORP, due to the absence of any reliable measurement basis, this is not recognised in the accounts.

Employees

The average number of employees during the year was 27 (2019: 25). One employee (2019: 1) received remuneration exceeding £60,000 during the current year. All other employees earned less than £60,000 during the current and prior year.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to the financial statements for the year ended 31 December 2020

12 Labour (continued)

General committee

No General Committee member was paid remuneration or refunded expenses during the current or prior year.

13 Reserves policy

The GSPCA hold reserves in order for the charity to be effective, and to mitigate the impact on the charity of both any unplanned shortfalls in income or increases in expenditure. The reserves are calculated after allowing for restricted funds that are designated for specific purposes (see note 16).

The Committee considers that reserves of £500,000 are appropriate for the GSPCA's safe and effective operation based on its knowledge of those operations and with the issues of Covid-19. The reserves held are above our target range and excess funds will be used for the Wildlife Hospital rebuild when sufficient funds have been raised to commence the rebuild.

14 Country of incorporation

The Society is incorporated in Guernsey under "The Guernsey Society for the Prevention of Cruelty to Animals (Incorporation) (Guernsey) Law 1990".

15 Related party disclosures

The General Committee is of the opinion that the Society has no immediate or ultimate controlling party.

16 Restricted funds

	2020	2019
	£	£
Wildlife hospital and capital projects	<u>289,728</u>	<u>237,708</u>

During the year, £5,698 (2019: £10,107) of funds restricted to animal care and £30,630 (2019: £31,815) on community grants was received and spent.