



THE GUERNSEY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 DECEMBER 2016

**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

<b>Patron</b>	His Excellency the Lieutenant-Governor, Vice Admiral Sir Ian Corder KBE CB	
<b>President</b>	Mr J Knight	
<b>Vice-president and Secretary</b>	Mrs A Malpas	
<b>Vice-president</b>	Mr T Le Pelley	
<b>Treasurer</b>	Mr S Coe (stood down July 2016) Mr P Soulsby (co-opted January 2017)	
<b>Committee Members</b>	Mr S Ford Mrs S Le Tissier (co-opted September 2016) Mrs K Girdlestone Mrs V Spiller (stood down July 2018)	
<b>Registered Office</b>	Les Fiers Moutons St. Andrews Guernsey GY6 8UD	
<b>Registered Numbers</b>	Association of Guernsey Charities Guernsey Registry	003 CH133
<b>Auditor</b>	Moore Stephens Town Mills South Rue du Pré St. Peter Port Guernsey GY1 3HZ	

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## REPORT OF THE GENERAL COMMITTEE

The General Committee are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2016. 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) (effective 1 January 2016) 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/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

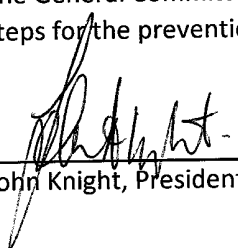
### STATEMENT OF THE GENERAL COMMITTEE'S RESPONSIBILITIES

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:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society 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.

  
\_\_\_\_\_  
John Knight, President

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## REPORT OF THE PRESIDENT

### *Developments in the year*

2016 saw a huge step and milestone in the history of the GSPCA as our new multi-purpose Animal Welfare Building was officially opened by His Excellency the Lieutenant-Governor, Vice Admiral Sir Ian Corder KBE CB, Patron of the GSPCA. The new design, while multi-purpose, will principally serve as a cattery. It gives all the cats indoor and outdoor spaces, connected with a cat flap, and for cats that have come into the shelter together, pens can be connected to allow the cats more space. The cattery also has a socialisation room which has been kitted out with toys, hiding places and scratch posts. The GSPCA are grateful to the many supporters in Guernsey - businesses, groups, staff and volunteers - all of which have helped make the new facility possible. Special thanks are also due to St Andrews Floral Group for all the wonderful conservation work on site. During the year we established our own pop-up shop on-site. It is located behind the new cattery and home to a range of items from clothing to DVDs, books to teacups and LOTS of soft toys! It helps generate valuable funds to help towards running costs.

The Sure Customer Service Awards winners were announced in August and the GSPCA were proud to have Michelle Champion as a winner in the Humble Volunteer category. Michelle is not only a Volunteer Ambulance Driver and Warden at the GSPCA she helps at many of the events and has been amazing helping us with the set-up of our new charity shop. No matter the time of day or night Michelle is always happy to help with a smile and has a wonderful positive attitude. We are all so pleased for her as she is a real star and indeed a very humble helpful person.

It really topped off a fantastic year for our charity when it was announced at the Guernsey Community Foundation Awards that the GSPCA had won the prestigious Charity of the Year Award. Competition is strong from the many other excellent organisations in Guernsey doing charitable work. It was a humbling experience and one that really highlighted the amazing work the team achieves at the GSPCA 24 hours a day, 7 days a week and how we engage with the community, not only to raise necessary funds, but also to educate people about animal welfare.

### *Animal Welfare Highlights*

The staff had their hands full when 25 puppies were confiscated at the docks and brought up to the shelter! Not only did we have the challenge of feeding, cleaning and providing medication to the pups, but we also had to teach them about the outside world and socialise with them as much as we could. The dog training team worked hard to ensure what while the puppies were in kennels they saw and heard as much as possible. Eventually, all our hard work paid off and we were able to rehome all of the puppies. They are all now in local homes and have been attending the GSPCA's puppy training classes.

Olivia the loggerhead turtle was found in cold shock on a wintery beach on the west coast of Guernsey. If we had not been alerted and able to rescue her quickly, she would have surely died. Olivia was emaciated and severely dehydrated and had lost a front flipper, probably the result of a propeller injury. She was brought to the GSPCA where she has been expertly cared for and nursed back to health. Olivia finally travelled south at the end of July to complete the rehabilitation process prior to release in the warm waters off Gran Canaria which took place during August 2016. We are pleased to be able to report that Olivia was released back into the wild on 6th September.

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## REPORT OF THE PRESIDENT (Continued)

Bonnie was the thinnest grey seal pup the GSPCA has ever rescued, and it was thought unlikely she would survive. Even with skilled and dedicated care at the GSPCA, it still took from January until Autumn to build her weight, health and strength sufficiently to be released back into the wild. Bonnie became the 5th grey seal pup set free on Jethou after being rescued and rehabilitated. Geoff George, GSPCA Ambulance Collection Officer, rescuer and main carer for Bonnie said, "Bonnie was so thin when we found her so many months ago. We really didn't think Bonnie would survive and today was very special and we are very thankful to those on Jethou for letting her be released from such a great site."

Overall, we help over 3000 animals and birds each year, whether re-uniting with owners, rehoming, or rehabilitating and releasing.


### *Other Activities*

The GSPCA takes its role in educating the wider public very seriously and we have a number of initiatives in place. We regularly visit schools to talk to children about animal issues and caring for animals and we issue general advice to the public on dealing with hedgehogs, fledgling birds, oiled birds, injured animals and so on. We also run classes in Dog training and animal first aid, and will be looking to extend our educational activities in the future.

We also have over 600 active volunteers that help with both daily routine and emergencies. On a monthly basis we run volunteer induction evenings, and regularly see over 100 new volunteers each year. We are immensely grateful to our army of volunteers as we simply couldn't function without them.

### *Financial Position*

Fundraising is a constant activity at the GSPCA. As we receive no States grants, we need to raise around £700,000, excluding capital expenditure, every year to keep the shelter running and look after the animals in our care. We raise money through our boarding operations, through running stalls at Sea Front Sundays and attending many events throughout the year. We organise balls and dinners, 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. Completing our new building has been a tremendous achievement, but the project put considerable additional pressure on our finances. To deal with this, we arranged a secured loan facility of £200,000 to support our working capital needs while rebuilding our reserves. We have been fortunate enough, in part due to a generous £1m legacy received in 2017, to be in a position to repay this loan early, and without penalty, during 2017. 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.

  
John Knight  
President

# **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**

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 2016 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard 102 Section 1A Small Entities (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Society's members as a body. Our audit work has been undertaken so that we might state to the Society's members 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 Society and the Society's members as a body, for our audit work, for this report, or for the opinions we have formed

### **Respective responsibilities of General Committee and Auditor**

As explained more fully in the Statement of the General Committee's Responsibilities, the General Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Society's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the General Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

# 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 - CONTINUED

### Basis for disclaimer of opinion

The evidence available to us for both the current and comparative years was limited because the charity, in common with many others of similar size and organisation, derived £246,704 (2015: £354,921) 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. Included in voluntary income is £86,876 (2015:£134,000) relating to donations. Due to some missing supporting documentation relating to both 2015 and 2016 it was not possible for us to adequately test this donations figure. We did not attend the stock take and are therefore unable to satisfy ourselves that the stock included in the balance sheet of £29,949 (2015: £40,174) was correctly stated.

### Disclaimer of opinion on the financial statements

Because of the significance of the matters described in the basis for disclaimer of opinion paragraph of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. Accordingly, we do not express an opinion on the accompanying financial statements of the Society.

### Matters on which we are required to report by exception

In respect of the limitation on work relating to the matters described in the Basis for Disclaimer of Opinion paragraph:

- We have not obtained all the information and explanations that we consider necessary for the purposes of our audit: and
- We were unable to determine whether proper accounting records have been maintained.



Moore Stephens  
Town Mills South  
Rue du Pré  
St. Peter Port  
Guernsey  
GY1 3HZ  
Date: 18/12/18



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

**INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31 December 2016**

		<u>2016</u>	<u>2015</u>
<b>Income</b>	NOTE	£	£
Voluntary income	2	230,834	343,773
Operating income	3	390,811	416,010
Investment income		87	296
<i>Total income</i>		<u>621,732</u>	<u>760,079</u>
<b>Expenditure</b>			
Direct costs	13	473,371	467,662
Establishment costs	13	109,504	88,776
Finance and administration	13	113,463	115,954
<i>Total expenditure</i>		<u>696,338</u>	<u>672,392</u>
Increase/(Decrease) in unrealised gain on investments		716	(11,543)
(Deficit)/surplus for the year transferred (from)/to capital account	10	<u>(73,890)</u>	<u>76,144</u>

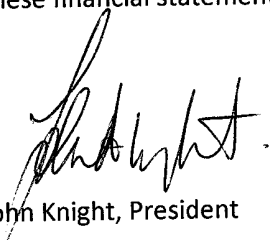
None of the Society's activities were acquired or discontinued during the current and previous years.  
The notes on pages 9 to 15 form part of these financial statements.

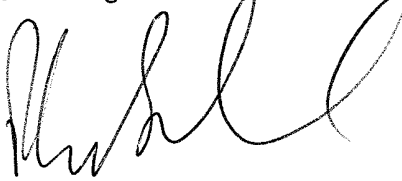
**THE GUERNSEY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**BALANCE SHEET  
31 December 2016**

	Notes	<u>2016</u> £	<u>2015</u> £
<b>Fixed assets</b>			
Tangible assets	6	2,231,769	2,287,511
Investments	7	3,675	2,882
		<u>2,235,444</u>	<u>2,290,393</u>
 <b>Current assets</b>			
Debtors	8	6,013	80,192
Stock	4	29,949	40,174
Cash at bank and in hand		200,102	170,374
		<u>236,064</u>	<u>290,740</u>
 <b>Creditors</b>			
Amounts falling due within one year	9	(75,622)	(104,449)
		<u>160,442</u>	<u>186,291</u>
 Net current assets			
		2,395,886	2,476,684
 <b>Total assets less current liabilities</b>			
 <b>Creditors</b>			
Amounts falling due after more than one year	9	(193,092)	(200,000)
		<u>2,202,794</u>	<u>2,276,684</u>
 Net assets			
 <b>Total Society Funds</b>			
Capital account	10	<u>2,202,794</u>	<u>2,276,684</u>

These financial statements were approved by the undersigned on 18 December 2018

  
John Knight, President

  
Philip Soulsby, Treasurer

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

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2016

### 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).

The financial statements do not distinguish between restricted, unrestricted and endowment funds as the restricted funds are not material. There are no endowment funds.

This is the first year that the Company has presented its financial statements under FRS 102. The last financial statements prepared under the Financial Reporting Standard for Smaller Entities (effective January 2015) were for the year ended 31 December 2015 and the date of transition to FRS 102 was therefore 1 January 2015. The only adjustment in respect of brought forward amounts as a result of transitioning to FRS 102 is the movement in unrealised gains on investments now being taken to the income and expenditure account. As this is not material, no reconciliation has been prepared.

#### (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) Operating income

Operating income is included on an accruals basis.

#### (e) Fixed assets

Fixed assets consist of property, plant & equipment and are held at cost less depreciation. Depreciation is calculated to write off the cost of fixed 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%

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED For the year ended 31 December 2016

### 1 Accounting policies (Continued)

**(f) Investments**

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

**(g) Stock**

Stock purchased for resale is recorded at the lower of cost and net realisable value. Stock purchased for promotional purposes or to be utilised in services provided by the Society is recorded at cost unless its value is deemed to have been impaired. Stock donated for resale is only valued if total is material in the context of the financial statements.

### 2 Voluntary Income

	<u>2016</u>	<u>2015</u>
Legacies	71,150	130,893
Donations	86,876	134,000
Subscriptions	10,978	9,795
Collection boxes and fundraising	49,105	60,616
In lieu of wreaths	7,718	7,645
Grants & other income	5,007	824
	<u>230,834</u>	<u>343,773</u>

### 3 Operating Income

	<u>2016</u>	<u>2015</u>
Boarding receipts	233,517	300,693
Animal Transportation	1,080	795
Cremation fees	89,540	74,681
Adoptions and dog training	20,804	28,693
Shop and other income	45,870	11,148
	<u>390,811</u>	<u>416,010</u>

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED For the year ended 31 December 2016

### 4 Stock Reconciliation

Stock at 1 January 2016	40,174
Reduction in stock level during the year	(10,225)
Stock at 31 December 2016	<u>29,949</u>

### 5 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 and so on

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

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 19 (2015: 20). No employee received remuneration exceeding £60,000 during the current or prior year.

#### Committee

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

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

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
For the year ended 31 December 2016**

**6 Tangible fixed assets**

	<u>Freehold Land</u>	<u>Freehold Buildings</u>	<u>Motor vehicles</u>	<u>Equipment</u>	<u>Plant</u>	<u>Fixtures &amp; fittings</u>	<u>Computers</u>	<u>Total</u>
<b><u>Cost</u></b>								
1 January 2016	124,286	2,407,579	31,700	45,050	89,165	24,761	3,949	2,726,490
Additions	-	-	-	2,263	-	-	-	2,263
31 December 2016	124,286	2,407,579	31,700	47,313	89,165	24,761	3,949	2,728,753
<b><u>Depreciation</u></b>								
1 January 2016	-	275,331	26,225	39,295	73,722	20,499	3,907	438,979
Charge for the year	-	48,151	2,738	3,048	3,177	849	42	58,005
31 December 2016	-	323,482	28,963	42,343	76,899	21,348	3,949	496,984
<b><u>Net book value</u></b>								
31 December 2016	124,286	2,084,097	2,737	4,970	12,266	3,413	0	2,231,769
31 December 2015	124,286	2,132,248	5,475	5,755	15,443	4,262	42	2,287,511

In May 2015 the Society entered into a loan agreement, detailed in note 9, which was secured against the freehold land and buildings. This was fully repaid in 2017.

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED For the year ended 31 December 2016

### 7 Investments

<u>Listed investments</u>	<u>At cost</u>	<u>Unrealised gain/loss</u>	<u>Market Value</u>
UK Select Trust Limited			
2016: 1,758 Ordinary 10p shares (2015: 1731)	900	2,775	3,675
2015: 1,731 Ordinary 10p shares	823	2,059	2,882

Under a scheme of merger the UK Select Trust Limited merged with Henderson High Income Trust. Under the scheme we received 2085 shares in Henderson High Income Trust in exchange for our 1758 shares in UK Select Trust in June 2017.

### 8 Debtors

	<u>2016</u>	<u>2015</u>
Trade debtors	2,734	69,186
Prepayments and accrued income	3,279	11,006
	<u>6,013</u>	<u>80,192</u>

### 9 Creditors

	<u>2016</u>	<u>2015</u>
Amounts falling due within one year:		
Trade creditors	6,179	47,027
Accruals and deferred income	44,863	33,020
Taxation and social security	23,279	24,214
Credit card	1,301	188
	<u>75,622</u>	<u>104,449</u>

Amounts falling due after more than one year:

Bank loan	<u>193,092</u>	<u>200,000</u>
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In May 2015 the Society entered into a loan agreement with HSBC, under which the Society borrowed £200,000 over 13 years, with interest at 3.25% above the Bank of England base rate. The loan is secured against the Society's freehold land and buildings as detailed in Note 6. The loan was fully repaid in 2017.

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

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
For the year ended 31 December 2016**

<b>10 Capital Account</b>	<u>2016</u>	<u>2015</u>
At 1 January	2,276,684	2,200,540
(Deficit)/surplus for the year	(73,890)	76,144
At 31 December	<u>2,202,794</u>	<u>2,276,684</u>

The Capital account represents funds available for ongoing operating and financing of the Society.

**11 Country of incorporation**

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

**12 Related party disclosures**

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



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

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
For the year ended 31 December 2016**

**13 Expenditure**

	<u>2016</u>	<u>2015</u>
	£	£
<i>Direct costs:</i>		
Staff costs	399,225	431,619
Animal food	13,741	8,994
Consumable stores	25,662	18,682
Vet and medicines	24,518	48,541
Movement in stock level	10,225	(40,174)
	473,371	467,662
<i>Establishment costs:</i>		
Electricity, water and heating fuel	53,140	49,059
Repairs and renewals	31,634	15,942
Insurance	10,485	13,695
Refuse and sewage disposal	14,245	10,080
	109,504	88,776
<i>Finance and administration costs:</i>		
Accountancy fees	5,604	10,000
Audit fees	6,483	10,251
Bank charges	4,270	7,256
Depreciation	58,005	58,109
Equipment rental	4,106	-
Fundraising expenses	5,966	7,620
Interest payable	8,749	2,879
Miscellaneous	1,515	4,844
Motor expenses	6,800	4,367
Printing, advertising, stationery and subscriptions	3,264	2,380
Telephone	4,440	6,467
Training	550	1,006
Travel and animal transport	3,711	775
	113,463	115,954
Total expenditure	696,338	672,392