



THE GUERNSEY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 DECEMBER 2017

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

**CONTENTS**

	<b>Page</b>
Society Information	1
The General Committee's Report and Statement of responsibilities	2
President's Report	3-4
Auditors' report	5-6
Income and expenditure account	7
Balance sheet	8
Notes to the Financial Statements	9-15

---

**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 P Soulsby (co-opted January 2017)	
<b>Committee Members</b>	Mr S Ford Mrs S Le Tissier 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 2017. 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.

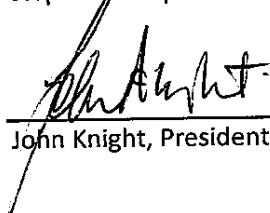
### STATEMENT OF THE GENERAL COMMITTEE'S RESPONSIBILITIES

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:

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***

After the opening of the multi-purpose Animal Welfare Building in 2016, you could be forgiven for expecting 2017 to be a year of consolidation, but much work has still gone on during the year as we continue to make progress updating the site. St Andrews Floral Group have again been very busy with conservation work and vast improvements have been achieved including giving our pond new life, planting hedging and the wonderful hanging baskets to help wildlife. They have also assisted with an educational "poison garden" to help pet owners understand which plants you need to avoid and which you can use safely.

### ***Awards in the Year***

Specsavers Unsung Hero – Finalist- Geoff George;  
Ceva Animal Welfare Awards - International Special Recognition Award – GSPCA;  
Insurance Corporation Conservation Awards –Runner-Up - GSPCA and St Andrews Floral Group;  
Peter Walpole People's Choice Award - GSPCA and St Andrews Floral Group;  
Sure Customer Service Awards - Best Use of Social Media Finalist – GSPCA;  
Sure Volunteer Customer Service - Highly Commended - Suzy Rose;  
Guernsey Press Pride of Guernsey Awards - Emergency Hero of the Year - Geoff George;  
Floral Guernsey Awards - Young Peoples Award for Outstanding Contribution to a Community Project - Hemu Khankashi;  
Floral Guernsey Special Commendation -Efforts promoting and fund raising for the work at the GSPCA with St Andrews Floral Group - Steve Byrne;  
The Ossie Falla Trophy for Outstanding Contribution to a Community - GSPCA and St Andrews Floral Group;  
Guernsey Community Foundation Awards- Young Volunteer - Sarah Kirby;  
Guernsey Community Foundation Awards - Innovative Award - GSPCA and St Andrews Floral Group;  
ADCH & Petplan Awards – Animal Welfare Employee of Year Finalist Geoff George.

### ***Animal Welfare Highlights***

Sami, a grey seal pup was rescued on a beach in Jersey, starving and unwell. After initial examination, Sami was flown to Guernsey and cared for by the GSPCA. She was gradually nursed back to health, initially on a liquid diet, but eventually eating 20-30 fish a day prior to being transported back to Jersey and released into the wild near where she was found, after some 5 months of care and treatment. The care of Sami highlighted the benefits of interisland co-operation on animal welfare matters.

Around the same time, our Wardens were called out to Catrina, a cat that had been hit by a car and collapsed but still alive. It was found that she had totally de-gloved her tail, had a serious fractured pelvis, some internal bleeding and was a very poorly cat indeed. However, this brave little girl wasn't giving up - she had her tail amputated that night along with other veterinary care. Later on, her pelvis was also repaired, and due to serious bruising along her back Catrina took a long time to heal and also had to go onto special food. Catrina was also voted Isabelle Vets pet hero of the month due to the courage of this special little cat and a lot of staff fell in love with her. Despite all this and some ongoing problems, the staff were able to get Catrina safely to the point where she could be rehomed.

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

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## REPORT OF THE PRESIDENT (Continued)

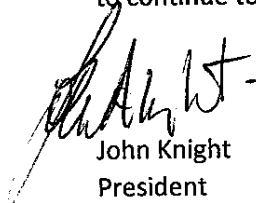
### **Other Activities**

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 regular 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. We hope that this legacy will also help towards the cost of redeveloping the oldest parts of the shelter into a modern, fit for purpose building to care for wildlife, an increasing challenge for us. 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

### **Disclaimer of opinion**

We were engaged to audit the financial statements of the Guernsey Society for the Prevention of Cruelty to Animals ('the Society') for the year ended 31 December 2017 which comprise the income and expenditure account, 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 ('FRS 102').

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

### **Basis for disclaimer of opinion**

The evidence available to us for both the current and comparative years was limited because the Society, in common with other charities of similar size and organisation, derived £1,318,409 (2016: £246,704) 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 the comparative balance was £86,876 relating to donations. Due to some missing documentation in 2016 it was not possible for us to adequately test this donations figure. We did not attend the stock take in 2016 and were therefore unable to satisfy ourselves that the comparative stock figure of £29,949 was correctly stated. 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 and, in relation to the comparatives, donations and stock, and the elements making up the income and expenditure account and the balance sheet.

### **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.

# 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

### **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 responsibility is to conduct an audit of the Society's financial statements in accordance with International Standards on Auditing (UK) and to issue an auditor's report.

However, because of the matters described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Guernsey, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### **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**

Town Mills South  
La Rue Du Pre  
St Peter Port  
Guernsey, GY1 3HZ

Date 31 December 2018



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

**INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31 December 2017**

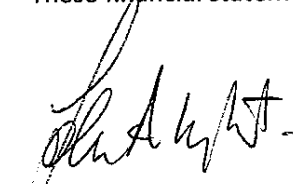
		<u>2017</u>	<u>2016</u>
<b>Income</b>	NOTE	£	£
Voluntary income	2	1,293,588	230,834
Operating income	3	426,133	390,811
Investment income		59	87
<i>Total income</i>		<u>1,719,780</u>	<u>621,732</u>
<b>Expenditure</b>			
Direct costs	13	481,701	473,371
Establishment costs	13	106,143	109,504
Finance and administration	13	128,482	113,463
<i>Total expenditure</i>		<u>716,326</u>	<u>696,338</u>
Increase in unrealised gain on investments		287	716
Surplus/(deficit) for the year transferred to/(from) capital account	10	<u>1,003,741</u>	<u>(73,890)</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 2017**

	Notes	<u>2017</u> £	<u>2016</u> £
<b>Fixed assets</b>			
Tangible assets	6	2,182,324	2,231,769
Investments	7	3,962	3,675
		<u>2,186,286</u>	<u>2,235,444</u>
 <b>Current assets</b>			
Debtors	8	34,879	6,013
Stock	4	25,287	29,949
Cash at bank and in hand		1,034,407	200,102
		<u>1,094,573</u>	<u>236,064</u>
 <b>Creditors</b>			
Amounts falling due within one year	9	(74,324)	(75,622)
		<u>1,020,249</u>	<u>160,442</u>
 <b>Net current assets</b>			
		3,206,535	2,395,886
 <b>Total assets less current liabilities</b>			
 <b>Creditors</b>			
Amounts falling due after more than one year	9	-	(193,092)
		<u>3,206,535</u>	<u>2,202,794</u>
 <b>Net assets</b>			
 <b>Total Society Funds</b>			
Capital account	10	<u>3,206,535</u>	<u>2,202,794</u>

These financial statements were approved by the undersigned on 31 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 2017

### 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.

#### (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 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 fixed assets over their estimated useful lives on a straight line basis.

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 2017

### 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 in aggregate, it is material in the context of the financial statements.

### 2 Voluntary Income

	<u>2017</u>	<u>2016</u>
Legacies	1,119,385	71,150
Donations	65,549	86,876
Subscriptions	10,508	10,978
Collection boxes and fundraising	56,081	49,105
In lieu of wreaths	7,815	7,718
Grants and other income	34,250	5,007
	<u>1,293,588</u>	<u>230,834</u>

### 3 Operating Income

	<u>2017</u>	<u>2016</u>
Boarding receipts	260,075	233,517
Animal Transportation	1,120	1,080
Cremation fees	91,891	89,540
Adoptions and dog training	18,226	20,804
Shop and other income	54,821	45,870
	<u>426,133</u>	<u>390,811</u>

# THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED For the year ended 31 December 2017

### 4 Stock Reconciliation

	<u>2017</u>	<u>2016</u>
Stock at 1 January	29,949	40,174
Reduction in stock level during the year	4,662	10,225
Stock at 31 December	25,287	29,949

### 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;

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 21 (2016: 19). No employee received remuneration exceeding £60,000 during the current or prior year.

#### General Committee

No General 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 2017**

**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 2017	124,286	2,407,579	31,700	47,313	89,165	24,761	3,949	2,728,753
Additions	-	-	2,000	5,649	1,200		-	8,849
31 December 2017	124,286	2,407,579	33,700	52,962	90,365	24,761	3,949	2,737,602
<b><u>Depreciation</u></b>								
1 January 2017	-	323,482	28,963	42,343	76,899	21,348	3,949	496,984
Charge for the year	-	48,151	3,237	3,482	2,575	849	-	58,294
31 December 2017	-	371,633	32,200	45,825	79,474	22,197	3,949	555,278
<b><u>Net book value</u></b>								
31 December 2017	124,286	2,035,946	1,500	7,137	10,891	2,564	-	2,182,324
31 December 2016	124,286	2,084,097	2,737	4,970	12,266	3,413	-	2,231,769

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 2017**

**7 Investments**

<u>Listed investments</u>	<u>At cost</u>	<u>Unrealised gain/loss</u>	<u>Market Value</u>
Henderson High Income Trust plc 2017: 2,085 Ordinary 5p shares	900	3,062	3,962
UK Select Trust Limited 2016: 1,758 Ordinary 10p shares	900	2,775	3,675

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>2017</u>	<u>2016</u>
Trade debtors	14,669	2,734
Prepayments and accrued income	20,210	3,279
	<u>34,879</u>	<u>6,013</u>

**9 Creditors**

	<u>2017</u>	<u>2016</u>
Amounts falling due within one year:		
Trade creditors	17,823	6,179
Accruals and deferred income	27,437	44,863
Taxation and social security	25,544	23,279
Credit card	3,520	1,301
	<u>74,324</u>	<u>75,622</u>

Amounts falling due after more than one year:

Bank loan	<u>-</u>	<u>193,092</u>
-----------	----------	----------------

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 was 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 2017**

<b>10 Capital Account</b>	<u>2017</u>	<u>2016</u>
At 1 January	2,202,794	2,276,684
Surplus/(deficit) for the year	1,003,741	(73,890)
At 31 December	<u>3,206,535</u>	<u>2,202,794</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 2017**

**13 Expenditure**

	<u>2017</u>	<u>2016</u>
	£	£
<i>Direct costs:</i>		
Staff costs	399,930	399,225
Animal food	24,312	13,741
Consumable stores	24,389	25,662
Vet and medicines	28,408	24,518
Movement in stock level	4,662	10,225
	<u>481,701</u>	<u>473,371</u>
<i>Establishment costs:</i>		
Electricity, water and heating fuel	50,126	53,140
Repairs and renewals	27,769	31,634
Insurance	9,288	10,485
Refuse and sewage disposal	18,960	14,245
	<u>106,143</u>	<u>109,504</u>
<i>Finance and administration costs:</i>		
Accountancy fees	(2,386)	5,604
Audit fees	6,700	6,483
Bank charges	4,670	4,270
Depreciation	58,294	58,005
Equipment rental	4,193	4,106
Fundraising expenses	17,005	5,966
Interest payable	5,051	8,749
Miscellaneous	9,930	1,515
Motor expenses	10,201	6,800
Printing, advertising, stationery and subscriptions	4,226	3,264
Telephone	3,901	4,440
Training	3,994	550
Travel and animal transport	2,703	3,711
	<u>128,482</u>	<u>113,463</u>
<b>Total expenditure</b>	<u><b>716,326</b></u>	<u><b>696,338</b></u>