



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

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2019**

**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 2019

The General Committee are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2019. 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

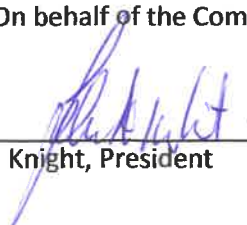
The General Committee Members are elected by a simple majority vote at an Annual General Meeting for a term of three years, and are eligible for re-election at the end the term. The General Committee is responsible for the preparation of financial statements in accordance with the accounting policies 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 2019

Developments during the year

2019 was the GSPCA's 146th year and we also celebrated 90 years on our current site in St Andrews. The site was purchased for £400 in 1929 and we estimate we have had over 250,000 animals in our care since then. A number of our buildings date back to the 1940s and so we were delighted that during the year the States of Guernsey Planning Department gave the approval for our plans for the proposed new Wildlife Hospital. We are hugely grateful for everyone who has contributed towards our Build Partner and Buy a Brick schemes. We continue to fundraise with the hope of starting the build in the next few years.

In spring this year on the last day of GSPCA Purple Week, after many months of work, countless volunteers, supporters and businesses, amazing donations and support the GSPCA officially opened the new Chapel of Rest and revamped Memorial Garden. Every year the GSPCA helps over 1,000 pet owners through the loss and death of their beloved pets and thanks to so many there is now a lovely area to help pet owners through this difficult time at the GSPCA. The new Chapel of Rest is an area where those that want to spend the last moments with their pet can do so and is a private area with an altar so that grieving owners can have some private moments at a difficult time.

In May we were very proud that our animal care assistant won the ADCH and Petplan Charity Employee of the Year. The awards had the most nominations it has ever seen with over 8,500 across the British Isles so to win was truly incredible. The employee very kindly donated her award monies of £1,500 towards new rabbit enclosures on site which were badly needed.

Animal Welfare Highlights

During the year the GSPCA had a record number of seals in their care. In January we rescued a grey seal pup called Sealia. The poorly pup was seen behind the pond on Route de Pulias. Sealia at only 4 weeks was found underweight with a number of injuries and needed to stay in an intensive care area. Sealia joined the three seals (Andrew, Marty and Gully) that were rescued in 2018. Mambo arrived after Sealia and was rescued at Fort Doyle with a chest infection. Next Hannah was rescued from The Fairy Ring with no mother in sight at only 20kg of weight when she should have been 40kg.

The three additional seals meant we had 6 seal pups in our care at one point (2 from Jersey and 4 from Guernsey), which is more than we had ever cared for. The seals require around the clock care and need 20 to 40 fish a day and during weeks of rough seas we struggled to find enough stock to fatten them up to get them ready for the wild. Thankfully we received wonderful donations from local fisherman, individuals and companies and also a very generous donation from a UK based fish

Seeing the healthy seals released back into the wild is always a special occasion. Marty was first, being returned to his home waters in Jersey in April thanks to a family from Jersey helping to provide the transport. Sealia and Gully were returned in May at 48kgs and 54kgs respectively. Their release was a joy as they spoilt us all showing off, playing and looking like they were having a great deal of fun. Finally in August Mambo and Hannah were released back into the wild after more than tripling their original weight. Andrew's progress was slower and he remained in our care for the rest of the year.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Report of the President for the year ended 31 December 2019

Animal Welfare Highlights (continued)

2019 was also a record-breaking year for hedgehogs in our care with around 600 being taken care of. One memorable hoglet that lost her mum and was rescued extremely cold and hungry was Norma. She was adopted by one of our staff and taken home with an incubator and specialist milk to be hand reared and a week later she was doing well, her eyes and ears opened, new spikes appeared and eventually she progressed to solid foods.

In March we helped a stray musk turtle from Ville Au Roi (Billy No Mates). It was one of the luckiest and most unusual stories of a turtle rescue we have ever had. Billy No Mates was seen being dropped by a gull and was very lucky to survive his ordeal.

On a stormy night in September the GSPCA were called out to Guernsey Airport after a barn owl had been hit by the wing of a landing plane. On arrival the bird was very unsteady and the team were very worried but within a few days 'Olly' as the bird was called was eating well and progressing. She grew stronger every day and after 3 weeks she was fit and well enough to be released back to the wild.

Other Activities

The GSPCA continued to educate the public this year by visiting schools to talk about animal issues and caring for animals and issuing general advice to the public on dealing with hedgehogs/fledgling birds/oiled birds/injured animals etc. We also ran classes in dog training and animal first aid.

We have over 600 active volunteers that help us. We are proud that so many schoolchildren expressed an interest in volunteering with us for their Duke of Edinburgh awards. We are immensely grateful to our army of volunteers as we simply couldn't function without them.

Our animal welfare work is carried out alongside many other agencies and organisations including the Environment Department, the States' Housing Department, the Police, Social Services, Safer and the Prison Service. Our relationship and communication with other frontline staff in these areas is vital if we are to effectively resolve animal welfare issues across the island.

Financial position

During 2019 we were fortunate to receive generous donations from both companies and the public. We were grateful to receive further contributions to our Buy a Brick and Build Partner schemes and for some large donations including £50,000 from the Guernsey Community Foundation. Our operating income from boarding, cremation, dog training and other activities remained strong, but the number of animals we take care of increased and as such our costs increased and we needed to cover around £850,000 of running costs (excluding capital items) to maintain the shelter and care for the animals.

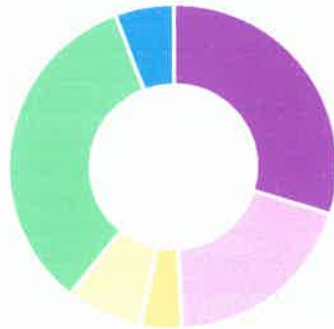
Voluntary income represents more than 50% of our income and so fundraising remains a priority. We run stalls at Sea Front Sundays and attend many events. We organise balls and dinners, we work with the community and businesses on their corporate social responsibility programs and we rely on generous donations and bequests from animal lovers. We run 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

**THE GUERNSEY SOCIETY FOR THE PREVENTION
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**Report of the President
for the year ended 31 December 2019**

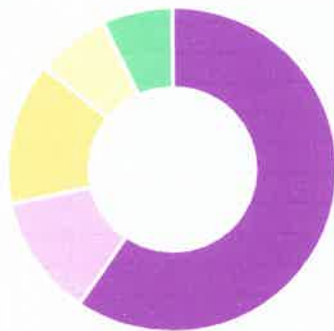
SUMMARY FINANCIAL INFORMATION

Our Income 2019 £1.1m




- Legacy Income £324k
- Donations, subscriptions, in lieu of wreaths £212k
- Collection boxes and fundraising £43k
- Grants £82k
- Operating income from boarding, cremation and dog training £364k
- Other operating income £62k

Our Expenditure 2019 £918k



- Staff costs £546k
- Animal feed, consumables and vet fees £111k
- Property and utility costs £131k
- Depreciation of assets £67k
- Other costs £63k



J Knight, President

Dated: 03/01/2022

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 2019

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 2019 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 2019 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 for both the current and comparative years was limited because the Society, in common with other charities of similar size and organisation, derived £364,157 (2018: £222,342) 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 2019

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

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 2019

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

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

**Income statement
for the year ended 31 December 2019**

	Notes	2019 £	2018 £
Income			
Voluntary income	2	660,953	702,595
Operating income	3	422,869	418,905
Bank interest and investment income		3,376	235
		<u>1,087,198</u>	<u>1,121,735</u>
Expenses			
Direct costs	4	657,450	588,105
Establishment costs	5	130,577	132,931
Finance and administration	6	129,526	128,144
		<u>917,553</u>	<u>849,180</u>
Movement in unrealised gain on investments	7	672	(636)
Surplus for the year transferred to the capital account		<u>170,317</u>	<u>271,919</u>
Capital account brought forward		3,478,454	3,206,535
Capital account carried forward		<u><u>3,648,771</u></u>	<u><u>3,478,454</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 2019**

	Notes	2019 £	2018 £
Fixed assets			
Tangible fixed assets	8	2,178,758	2,217,933
Investments	7	3,998	3,326
		<u>2,182,756</u>	<u>2,221,259</u>
Current assets			
Debtors	9	39,870	18,603
Stock	10	6,598	6,665
Cash at bank and in hand		1,535,246	1,328,271
		<u>1,581,714</u>	<u>1,353,539</u>
Creditors			
Amounts falling due within one year	11	(115,699)	(96,344)
		<u>1,466,015</u>	<u>1,257,195</u>
Net current assets		<u>1,466,015</u>	<u>1,257,195</u>
Net assets		<u>3,648,771</u>	<u>3,478,454</u>
Total society funds			
Capital account		<u>3,648,771</u>	<u>3,478,454</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 2019

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 2019

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		2019	2018
		£	£
Legacies		324,084	509,539
Donations		195,167	81,532
Subscriptions		12,033	11,238
Collection boxes and fundraising		42,937	49,453
In lieu of wreaths		4,917	10,833
Grants and other income		81,815	40,000
		<u>660,953</u>	<u>702,595</u>
3 Operating income		2019	2018
		£	£
Boarding receipts		242,979	235,650
Animal transportation		1,440	960
Cremation fees		100,314	101,569
Adoptions and dog training		20,848	21,440
Shop and other income		57,288	59,286
		<u>422,869</u>	<u>418,905</u>
4 Direct costs		2019	2018
	Note	£	£
Staff costs		546,352	476,880
Animal food		37,096	26,656
Consumable stores		28,722	29,148
Vet and medicines		45,213	36,799
Movement in stock level	10	67	18,622
		<u>657,450</u>	<u>588,105</u>

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

**Notes to the financial statements
for the year ended 31 December 2019**

5 Establishment costs		2019	2018
		£	£
Electricity, water and heating fuel		62,765	59,795
Repairs and renewals		33,847	40,695
Insurance		11,660	10,257
Refuse and sewage disposal		22,305	22,184
		<u>130,577</u>	<u>132,931</u>
		<u>130,577</u>	<u>132,931</u>
6 Finance and administration costs		2019	2018
	Note	£	£
Accountancy fees		2,513	419
Audit fees		6,450	5,000
Bank charges		3,418	3,034
Depreciation	8	66,698	65,791
Equipment rental		3,138	2,956
Fundraising expenses		2,726	9,497
Miscellaneous		10,527	6,836
Motor expenses		12,016	12,644
Printing, advertising, stationery and subscriptions		9,133	12,272
Telephone		5,898	4,050
Training		2,747	2,225
Travel and animal transport		4,262	3,420
		<u>129,526</u>	<u>128,144</u>
		<u>129,526</u>	<u>128,144</u>
7 Investments		2019	2018
		£	£
Henderson High Income Trust PLC 2,085 ordinary 5p shares at cost		<u>900</u>	<u>900</u>
Unrealised gain brought forward		2,426	3,062
Movement for the year		<u>672</u>	<u>(636)</u>
Unrealised gain carried forward		<u>3,098</u>	<u>2,426</u>
Market value		<u>3,998</u>	<u>3,326</u>
		<u>3,998</u>	<u>3,326</u>

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

Notes to the financial statements
for the year ended 31 December 2019

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 2019	124,286	2,443,060	33,700	50,853	72,044	81,182	2,490	2,807,615								
Additions	-	8,011	-	4,147	15,365	-	-	27,523								
Disposals	-	-	-	-	(26,112)	-	-	(26,112)								
31 December 2019	124,286	2,451,071	33,700	55,000	61,297	81,182	2,490	2,809,026								
<u>Depreciation</u>																
1 January 2019	-	420,496	32,700	42,332	61,788	29,876	2,490	589,682								
Charge for the year	-	49,021	500	3,468	4,327	9,382	-	66,698								
Disposals	-	-	-	-	(26,112)	-	-	(26,112)								
31 December 2019	-	469,517	33,200	45,800	40,003	39,258	2,490	630,268								
<u>Net book value</u>																
31 December 2019	124,286	1,981,554	500	9,200	21,294	41,924	-	2,178,758								
31 December 2018	124,286	2,022,564	1,000	8,521	10,256	51,306	-	2,217,933								

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to the financial statements for the year ended 31 December 2019

9 Debtors	2019	2018
	£	£
Trade debtors	11,957	7,980
Prepayments and accrued income	27,913	10,623
	<u>39,870</u>	<u>18,603</u>
10 Stock reconciliation	2019	2018
	£	£
Stock at 1 January	6,665	25,287
Movement in stock during the year	(67)	(18,622)
Stock at 31 December	<u>6,598</u>	<u>6,665</u>
11 Creditors - amounts falling due within one year	2019	2018
	£	£
Trade creditors	45,615	21,749
Accruals and deferred income	33,474	43,578
Taxation and social security	35,911	30,914
Other creditors	699	103
	<u>115,699</u>	<u>96,344</u>

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.

THE GUERNSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Notes to the financial statements for the year ended 31 December 2019

12 Labour (continued)

Employees

The average number of employees during the year was 25 (2018: 23). One employee (2018: nil) received remuneration exceeding £60,000 during the current year. All other employees earned less than £60,000 during the current and prior year.

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

	2019	2018
	£	£
Wildlife hospital and capital projects	237,708	155,043

During the year, £10,107 (2018: £15,000) of funds restricted to animal care and £31,815 (2018: £15,000) on community grants was received and spent (2018: £5,000 on repairs and renewals).