

**THE JERSEY SOCIETY FOR THE  
PREVENTION OF CRUELTY  
TO ANIMALS (INCORPORATED)**

**COMMITTEE'S REPORT AND AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**



**JERSEY CHARITY  
COMMISSIONER**

***Registered with the Jersey Charity Commissioner, charity no.68***

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

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**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE SOCIETY, ITS COMMITTEE SENIOR MANAGEMENT TEAM AND ADVISERS**

**Patron**

Bailiff of Jersey, Timothy Le Cocq

**Committee**

Ben Shenton, President

Clive Jones MBE, Vice President

Sarah Anderson, Honorary Treasurer (retired 26 May 2021)

Daryl Hopla, Committee Member (appointed 11 November 2020), Honorary Treasurer (appointed 26 May 2021)

Sandra Hayes, Honorary Secretary

Patricia Williams, Committee Member

Margaret Holland Prior, Committee Member

Fiona de Figueiredo, Committee Member (resigned 1 March 2022)

Senator Steve Pallett, Committee Member

Donna Atkinson, Committee Member (resigned 28 January 2022)

Terri O'Donoghue, Committee Member

Linda Lowseck, Honorary Veterinary (retired 31 March 2021)

Christopher Blackstone, Committee Member (appointed 11 November 2020, resigned 26 January 2021)

**Registered with the Jersey Charity Commissioner, charity no.68**

**Association of Jersey Charities membership number: 87**

**Registered Office**

Animals' Shelter

89 St Saviour's Road, St Helier

Jersey, JE2 4GJ

Telephone: 01534 724 331

**Chief Executive Officer**

Debra D'Orleans

**Senior Management Team**

Jenna Baker BSc (Hons) RVN C&GCertVNES

Joanne McAllister BvetMed MRCVS

Allison Soulsby ACIB FCIPD

**Independent Auditor**

PKF BBA Audit & Assurance Limited

9 Bond Street

St Helier

Jersey, JE2 3NP

**Banker**

RBSI Limited

Royal Bank House

Bath Street

St Helier

Jersey, JE4 8PJ

## **THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

### **PRESIDENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The JSPCA was founded in 1868, 154 years ago, and yet there is still so much to achieve in animal welfare. We are working in an environment of constant change – medical advances, changes to best practice in care, public attitudes, climate change, increasing regulation, etc. The breath of change is simply too wide to detail in this report.

I am delighted to report that the JSPCA managed to deliver some magnificent outcomes for animals in 2021, despite the constraints of the Covid pandemic. We have a highly experienced veterinary team, staff that are not only dedicated but also brilliant at what they do, and a strong, professional, and well-organised management team. And our all-important volunteers are a significant part of our success. All our animals receive high standards of care and attention, and our business plan is comprehensive and sets the direction we wish to take.

Of course, we will still always need to update our facilities to care for animals. The return of financial stability, after a tumultuous period of losses and debt accumulation, will allow us to invest in the future and improve our infrastructure. To achieve the re-generation of our headquarters into a leading animal care facility will require a capital fundraising effort as the Society's available reserves will not be sufficient to build what is deemed necessary and future proof.

We have reported an operational surplus of £181,031 after bequests. This means that we are now sized and structured as an organisation in alignment with our consistent income levels. The underlying operational losses of the past decade have been corrected, which provides the essential confidence to construct new facilities.

Most pleasingly, we achieved this position of financial sustainability partly through efficiency improvements, and strong cost controls. However, for an organisation that is reliant on the community for much of our income, the challenge to remain financially sustainable is ever-present. As a charity, we continually seek ways to minimise the amount of funding used for administration and to maximise what is allocated to our mission work. The growing number of compliance requirements placed on organisations, and the lessons learnt from not ensuring sufficient controls were in place, make this difficult. Our supporters rightfully expect JSPCA to comply with the highest standards of governance and professionalism, but this increasingly absorbs more resources and funding. Staff time and IT systems supporting accounting, risk management, workplace health and safety, employees' remuneration, policy development, communications, fundraising, cyber security and governance are all, by necessity, growing. Our challenge is to ensure that resources are efficiently allocated while achieving full compliance.

Within this report you will learn about what we did in 2021. It was both a difficult year, and a pleasing one. Your Society is in good shape, and I would like to thank everyone who has supported us, from the pocket-money donor to the executive team, for enabling me to write such a positive report.



**Ben Shenton, Chartered FCSI**

**President**

**22 April 2022**

## **THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

### **CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Review of 2021**

Another challenging year as Covid19 restrictions continued to impact on our ability to plan any large-scale fundraising events, and when restrictions were lifted, people were still reticent about attending such functions. However, we were overwhelmed by the kindness and generosity of individuals and businesses in our community who continued to do their bit by giving up their time, sharing their skills, making donations or purchasing items from our wish list. All these things are vitally important to us and we really appreciate this support.

This year saw another increase in the number of calls to the JSPCA with a total of 23,266, nearly 3,000 more than last year. The ambulance service was called out over 4,000 times with 1,610 of these being out of hours which shows the importance of this service. We dealt with 2,151 wildlife cases of which 723 were for garden birds, 255 seabirds, 134 squirrels, 108 ducklings and 17 birds of prey. All needing species specific accommodation and care protocols.

Sadly 187 domestic pets were disclaimed, 66 fewer than last year, which could be attributed to the fact that many people continue to work from home and have the time to dedicate to their pets. It was interesting to see that we had very few animals disclaimed due to separation anxiety which is usually a major factor. The JSPCA currently have 231 "Foster" animals with a variety of ongoing conditions, 44 of which have multiple conditions. Due to the costs associated with the continued medical needs these animals often get overlooked for rehoming, therefore the JSPCA offers a "Foster" status which enables the adopter to use the services of our Veterinary Clinic at reduced cost.

It was necessary to relocate our onsite Oiled bird unit as the current building is no longer fit for purpose and unfortunately needs to be demolished. We were fortunate to be offered assistance by the Bourne Foundation who helped to set up a temporary replacement unit on the top floor of our main building which has already seen a variety of sea birds pass through. The foundation also assisted with the refurbishment of one of the animal isolation units which is now fully up and running to allow for quarantine of animals with infectious diseases while they undergo treatment.

We would like to thank the Roy Overland Trust who once again have been a fantastic support to the JSPCA by providing funds for several infrastructure and maintenance projects to assist with achieving our charitable aims. Due to their support we were able to open our charity shop in October which is situated in the old Co-op shop at Sion. We had a great response from volunteers who helped to set up the shop, from giving time to help decorate and design the interior, to offers of help to sort and set up donations and we continue to have a small team of enthusiastic volunteers helping with the day to day running of the shop. Thank you all.

Jersey Water continued as our major corporate sponsor for 2021 and raised £20,724 which was a fantastic amount bearing in mind the restrictions in place for large events.

We were well supported by Jersey Evening Post who provided a regular monthly slot which has helped to raise awareness of the work we do and the challenges we face.

The JSPCA worked with the Government of Jersey to bring changes to the Road Traffic Law to make it compulsory to stop and report any road traffic accident involving a cat. This Law was finally passed in October. We had to deal with 57 cases which was on a par with last year.

As restrictions were eased, we saw an increase in Cat boarding with our busiest month being August however, we were still 50% down on our pre Covid figures. We hope that as confidence builds and people start to book holidays again we can get back to previous capacity figures.

As part of our commitment to combat loneliness in the community we introduced a monthly Pat & Chat group that gives the older members of society a chance to meet with others and enjoy the company of some of the animals in our care, over a cup of tea and a piece of cake. This has proved to be very popular and has helped with clients from other charities such as Les Amis and Jersey Cheshire homes who are regular attendees.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021  
(CONTINUED)**

**Review of 2021 (continued)**

Our pollinator patch brought a splash of colour to our Pet Cemetery at First Tower along with food for the bees and insects. We intend to continue to provide a bee friendly environment at both the cemetery and the main JSPCA site.

**Challenges and opportunities for 2022**

We continue to face a number of challenges due to the age of peripheral buildings and enclosures around the site which need ongoing maintenance. We are also still in need of a generous sponsor to help fund a new wildlife rescue and rehabilitation centre to enable us to continue to assist with over 2000 cases.

With the planning permission granted for a third-party pet cremation service on island we are facing a potentially significant loss of income. This is extremely disappointing as the income from this service helps to support the work we do with both wildlife and domestic animals.

We still remain concerned that we are yet to see the full impact of the increase in pet ownership due to lockdown as people return to the office. New pet owners may find they do not have the time to devote to their pet which could lead to behaviour difficulties which may result in an increase in rehoming requests.

As the public are becoming more confident with attending events and the lifting of Covid restrictions we are planning a number of fundraising initiatives for the coming year and we are excited to be re introducing the "In the dog house" event in June.

We would encourage our members and their family, friends and colleagues to please support our events to help achieve our charitable aims - to prevent cruelty, promote knowledge and provide for the aged, sick, lost and unwanted animals of Jersey.



**Debra D'Orleans**  
**Chief Executive Officer**

**22 April 2022**

## THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

### COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Constitution

The Society was founded in 1868 and incorporated on 28<sup>th</sup> May 1936 by an Act of the States of Jersey.

The Society's mission is:

***"Prevent cruelty, promote knowledge, and provide for the aged, sick, lost and unwanted animals."***

The Society was added to the Jersey Public Register of Charities in accordance with the Charities (Jersey) Law 2014 on 8 March 2019 (no. 68).

##### Objectives

The objects of the Society as set out in the Constitution are: -

- (i) The prevention of cruelty to animals.
- (ii) The promotion of kindness to and interest in the welfare of animals by lectures to school children, youth clubs and similar bodies, or by any other method the Committee may decide.
- (iii) The provision of a temporary home for stray or injured animals or birds.
- (iv) The provision of a hospital and clinic service for injured or sick animals.
- (v) The provision of an Animals' Shelter and Boarding Kennels for animals.
- (vi) The provision of humane euthanasia.
- (vii) To make awards at the discretion of the Committee for any meritorious-service in connection with any of the above Objects.
- (viii) To do all such other things as the Society may deem incidental or conducive to the attainment of any of the aforesaid Objects.

##### Governance

The Society is governed by a Committee of a maximum of six officers and six members. The Officers and Committee Members are elected by the membership at the Annual General Meeting of the Society for a period of three years. No Officer or Committee member may serve more than two consecutive terms. However, any Officer or Committee Member who has completed two consecutive terms of office may stand for re-election after a lapse of one calendar year, provided that he or she has remained a member of the Society for one calendar year in the last three years.

##### Policies and Procedures for the induction and training of Committee members

In its report to the 2020 accounts, the Committee reported that it currently had no formal procedures for the recruitment, induction and training of Committee members. Since then role profiles have been drafted and it is intended to continue the work to formalise procedures during 2022.

##### Decision-making and management

There is a formal schedule of delegation whereby the Committee delegates day-to-day management responsibility to the CEO, who in turn delegates some leadership functions to the senior management team. The Committee has responsibility for appointing the auditor and for reviewing and approving staff remuneration.

##### Pay and Remuneration

All Committee members serve in an honorary capacity. Since 2021, the Remuneration Committee makes recommendations to the Committee on setting the pay of the Society's staff based on the grouping of jobs into "families" with a salary band for each.

## **THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

### **COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

#### **Risk management**

The Committee has overall responsibility for the management of risk. The Committee view the management of risk as an essential discipline to support the Society in achieving its strategy and goals. This includes setting the risk appetite for the charity and ensuring that there are reasonable procedures in place for the prevention and detection of major risks, including fraud risk and other irregularities.

During 2021, the Audit and Risk Committee have overseen the Society's activities in order to ensure appropriate identification and consideration of risk. The Audit and Risk Committee is responsible for the oversight of the work of senior management in this area and ensures that challenge is provided, and that robust mitigating actions and controls are in place.

There is a clear segregation between input, internal accountant oversight, Honorary Treasurer oversight, Audit & Risk Committee oversight, and External Auditor oversight.

The Audit and Risk Committee is responsible for the appointment of the external auditor, and considers risk across different time horizons and from different viewpoints. As well as this, the Committee considered the financial impacts of COVID-19 on the future financial position of the Society.

#### **Going Concern**

The Society continues to prepare its financial statements on the basis that it is a going concern. In doing so it has considered the potential ongoing impact of the coronavirus pandemic and the other business risks it faces.

With fundraising affected by the need to cancel social gatherings senior management kept a tight control on costs. Our business plan has been designed to give the flexibility required in such uncertain times. We are also using our return to financial health to review our reserves policy. The Committee believe that the Society is well placed to manage its financing and other operational risks satisfactorily and have a reasonable expectation that the Society will have adequate resources to continue in operation for the foreseeable future and meet its liabilities as they fall due. They therefore consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

#### **Auditors**

The Committee will table a proposal at the Annual General Meeting to reappoint PKF BBA Audit & Assurance Limited and fix their remuneration.



**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

**STATEMENT OF COMMITTEE'S RESPONSIBILITIES**

The Committee is responsible for preparing the Society's annual report and the financial statements of the Society in accordance with applicable law and regulations.

The Constitution of the Society requires the Committee to prepare the financial statements of the Society for each financial year. The Committee have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Charities Statement of Recommended Practice (SORP) Accounting and Reporting by Charities: SORP applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Committee prepare financial statements that give a true and fair view of the state of affairs of the Society and of its financial position at the end of the year. In preparing these financial statements, the Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements of the Society on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Committee are responsible for keeping proper accounting records that are sufficient to show and explain the Society's transactions and disclose with reasonable accuracy at any time the financial statements of the Society and enable them to ensure that the financial statements comply with the provisions of the Constitution of the Society. The Committee are responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Committee confirm that:

- to the best of their knowledge, there is no relevant audit information of which the auditors are unaware; and
- they have taken all the steps they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

This report was approved by the Committee on 22 April 2022 and signed on their behalf, by:



**Ben Shenton**  
**President**

## **Independent auditor's report to the Committee of The Jersey Society for the Prevention of Cruelty to Animals (Incorporated) for the year ended 31 December 2021**

### **Opinion**

We have audited the financial statements of The Jersey Society for the Prevention of Cruelty to Animals (Incorporated) (the 'Charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Cashflow Statement and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2021 and of its incoming resources and application of those resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **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 Charity'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 other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The Committee is responsible for the other information. 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. 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**

We have nothing to report in respect of the following matters where the engagement letter requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or proper returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations which we consider necessary for the purposes of our audit.

**Responsibilities of the Committee**

As explained more fully in Committee's Report set out on page 7, the Committee is responsible for the preparation of the 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 Charity'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 intend to liquidate the Charity or to cease operations, or have 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 of 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:

We have obtained an understanding of the legal and regulatory framework applicable to the Charity through enquiry of management, review of Committee minutes and industry research. We identified the following principal laws and regulations relevant to the Charity:

- Charities (Jersey) Law 2014;
- Data Protection (Jersey) Law 2018; and
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) including the requirements of Charities SORP (FRS 102) (second edition – October 2019).

We developed an understanding of the key fraud risks to the Charity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud.
- Enquiry of management and those charged with governance.
- Sceptical analysis and challenge of the judgements made and documented by management and their consistency with applicable accounting standards and the accounting policies of the Charity.
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity.
- Review of Committee minutes.
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the Committee of the Charity, as a body. 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 Charity and the Committee as a body, for our audit work, for this report, or for the opinions we have formed.

*PKF BBA Audit and Assurance Ltd.*

PKF BBA Audit and Assurance Limited  
Beachside Business Centre,  
Rue Du Hocq, St. Clement,  
Jersey, JE2 6LF

26 April 2022

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Restricted Funds		Unrestricted Funds		Total funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>							
Incoming resources from generated funds:							
Donations and legacies	2	171,404	43,000	573,555	649,597	744,959	692,597
Income from charitable activities	3	-	-	492,898	426,666	492,898	426,666
Other trading activities		-	-	67,836	42,614	67,836	42,614
Rental income	4	-	-	169,793	177,530	169,793	177,530
Other income	5	-	-	102,787	415,021	102,787	415,021
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>171,404</b>	<b>43,000</b>	<b>1,406,869</b>	<b>1,711,428</b>	<b>1,578,273</b>	<b>1,754,428</b>
<b>EXPENDITURE</b>							
Expenditure on raising funds	6	(370)	-	(67,424)	(40,575)	(67,794)	(40,575)
Expenditure on charitable activities	7	(64,346)	(2,195)	(1,265,102)	(1,345,972)	(1,329,448)	(1,348,167)
<b>TOTAL EXPENDITURE</b>		<b>(64,716)</b>	<b>(2,195)</b>	<b>(1,332,526)</b>	<b>(1,386,547)</b>	<b>(1,397,242)</b>	<b>(1,388,742)</b>
<b>NET INCOME ON ORDINARY ACTIVITIES</b>	<b>8</b>	<b>106,688</b>	<b>40,805</b>	<b>74,343</b>	<b>324,881</b>	<b>181,031</b>	<b>365,686</b>
Fair value adjustments on investment property		-	-	25,000	2,407,900	25,000	2,407,900
Transfer between funds	15	(60,007)	-	60,007	-	-	-
<b>NET INCOME</b>		<b>46,681</b>	<b>40,805</b>	<b>159,350</b>	<b>2,732,781</b>	<b>206,031</b>	<b>2,773,586</b>
<b>Net movement in funds</b>		<b>46,681</b>	<b>40,805</b>	<b>159,350</b>	<b>2,732,781</b>	<b>206,031</b>	<b>2,773,586</b>
<i>Total funds at 1 January</i>		<i>70,806</i>	<i>30,001</i>	<i>7,170,163</i>	<i>4,437,382</i>	<i>7,240,969</i>	<i>4,467,383</i>
<b>TOTAL FUNDS AT 31 DECEMBER</b>	<b>15</b>	<b>117,487</b>	<b>70,806</b>	<b>7,329,513</b>	<b>7,170,163</b>	<b>7,447,000</b>	<b>7,240,969</b>

All incoming resources and resources expended for the current and prior year are derived from continuing operations.  
The notes on pages 14 to 25 form part of these financial statements.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**BALANCE SHEET AS AT 31 DECEMBER 2021**

		2021		2020	
	Note	Restricted	Unrestricted	Restricted	Unrestricted
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10	-	3,128,377	-	3,218,031
Investment property	11	-	3,327,086	-	3,302,086
		-	6,455,463	-	6,520,117
<b>CURRENT ASSETS</b>					
Stocks	12	-	24,336	-	22,661
Debtors	13	-	320,179	-	185,171
Cash at bank		117,487	628,569	70,806	860,030
		117,487	973,084	70,806	1,067,862
<b>CREDITORS: amounts falling due within one year</b>	14	-	(99,034)	-	(417,816)
<b>NET CURRENT ASSETS</b>		117,487	874,050	70,806	720,852
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		117,487	7,329,513	70,806	7,170,163
<b>CHARITY FUNDS</b>	15	117,487	7,329,513	70,806	7,170,163

The financial statements were approved by the Committee on 22 April 2022 and signed on their behalf, by:



**B. Shenton**  
President



**D. D'Orleans**  
Chief Executive

The notes on pages 14 to 25 form part of these financial statements.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Net cash generated from operating activities</b>	<b>16</b>	84,904	1,232,501
<b>Cash inflow/ (outflow) from investing activities</b>			
Rental income		169,793	177,530
Purchase of assets		(77,340)	(9,375)
Net cash inflow from investing activities		92,453	168,155
<b>Cash outflow from financing activities</b>			
Repayment of loans		(350,000)	(750,000)
Finance charges		(9,056)	(1,884)
Interest paid		(3,081)	(40,351)
Net cash outflow from financing activities		(362,137)	(792,235)
<b>(Decrease)/ increase in cash and cash equivalents</b>		(184,780)	608,421
Cash and cash equivalents at 1 January		930,836	322,415
Cash and cash equivalents at 31 December		746,056	930,836

All cash and cash equivalents are held in hand or at bank in instant access accounts.

The notes on pages 14 to 25 form part of these financial statements.

## **THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Charities Statement of Recommended Practice (SORP) Accounting and Reporting by Charities: SORP applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

##### **1.2 Fund accounting**

The Unrestricted Funds represent the free funds of the Society which have not been designated for particular purposes by the Committee.

The Restricted Funds represent funds or assets donated to the Society that are subject to specific restrictions imposed by the donor or by the nature of the appeal or grant. Funds formally held as Restricted funds are transferred to Unrestricted funds once all the restrictions are met.

Rental income, gains and losses are allocated to the appropriate fund.

##### **1.3 Incoming resources**

Donations are accounted for when any conditions for receipt have been met and there is probable assurance of receipt.

Legacies are accounted for when received or if before receipt, there is sufficient evidence to provide the certainty that the legacy will be received and can be measured reliably.

All other sources of income are accounted for on an accruals basis.

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Society is legally entitled to the income and the amount can be measured reliably.

##### **1.4 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Society to the expenditure.

Support costs include central functions and facilities and have been allocated to activity cost centres on a basis consistent with the use of resources, e.g: staff costs by time spent, property costs by usage, etc.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to accounting and audit, legal fees, a proportion of management wage costs and finance costs.

##### **1.5 Cash at bank**

Cash at bank includes cash and cash equivalents held in hand or at bank in instant access accounts.

##### **1.6 Debtors**

Trade and other debtors are recognised at the date incurred after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable are included at the best estimate of the amounts receivable at the balance sheet date.



## THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES (continued)

##### 1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

##### 1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Tangible fixed assets are depreciated on the reducing balance or straight line basis at the following annual rates calculated to write off their cost to their estimated residual value over their expected useful lives:

Freehold buildings	-	2% - 4% straight line
Plant, equipment & furniture	-	10% reducing balance
Motor vehicles	-	20% straight line
Computer equipment	-	25% straight line

New freehold buildings are considered to have expected useful lives of 50 years.

##### 1.9 Investment Property

The Society owns properties that are not required for operational purposes which produce rental income. These properties are stated at fair value as at the balance sheet date with all fair value gains and losses going through the Statement of Financial Activities.

The properties have been valued by Gaudin & Co, estate agents for the years ending 31 December 2021 and 2020. At the year end, three of the properties were in the process of being refurbished, or are about to be refurbished. This will enhance their market value and rental yield. Once this work is complete, the Committee will engage a professionally qualified surveyor to value all the properties in 2022 and then regularly every three years.

##### 1.10 Donated Resources

The Society is in receipt of donated resources in terms of the time donated by volunteers. This time is estimated to amount to 2,310 hours in 2021 (2020: 2,404) and represents 289 working days (2020: 300). Volunteer time reduced slightly in 2021 due to continued restrictions on volunteers allowed on site during the Covid 19 pandemic. This time has not been valued and included in the Statement of Financial Activities as it is impossible to quantify the cost of staff that would be required to replace the volunteers' work.

##### 1.11 Stocks

Stocks of unsold goods (including clinic drugs and animal food) are included at the lower of cost and net realisable value.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES (continued)**

**1.12 Taxation**

The Society is established for a charitable purpose and is therefore exempt from Jersey Income Tax under Article 115(a) of the Income Tax (Jersey) Law 1961 provided its income is applied towards charitable purposes.

**1.13 Going concern**

The Financial Statements of the Society adopt the going concern basis. The Society's Committee consider that this is the appropriate basis on which to prepare the Financial Statements. In arriving at this opinion, the Committee have considered the net surpluses generated in 2021 and in 2020 and the repayment of all loans. They have also reviewed management accounts and cash flow forecasts for 2022.

**1.14 Other trading activities**

Other trading activities include education income from the provision of full and part time City and Guild Courses paid for by Highlands College.

**2. DONATIONS AND LEGACIES**

	<b>Restricted Funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>
<b>2021</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	171,404	245,799	417,203
Subscriptions and membership fees	-	4,029	4,029
Legacies	-	323,727	323,727
	<u>171,404</u>	<u>573,555</u>	<u>744,959</u>
<b>2020</b>			
Donations	43,000	507,404	550,404
Subscriptions and membership fees	-	2,808	2,808
Legacies	-	139,385	139,385
	<u>43,000</u>	<u>649,597</u>	<u>692,597</u>

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<i>Total Funds 2020 £</i>
Boarding	-	50,485	50,485	27,713
Rehoming	-	17,316	17,316	17,622
Stray Dog Contract	-	7,000	7,000	7,000
Veterinary Clinic	-	115,963	115,963	120,577
Additional Animal Welfare	-	302,134	302,134	253,754
	-	492,898	492,898	426,666

*The funds shown for 2020 were all received without restriction and were therefore credited to Unrestricted Funds.*

**4. INCOME FROM INVESTMENTS**

	<b>Restricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<i>Total Funds 2020 £</i>
Rental Income	-	169,793	169,793	177,530

*The funds shown for 2020 were all received without restriction and were therefore credited to Unrestricted Funds.*

**5. OTHER INCOME**

	<b>Restricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<i>Total Funds 2020 £</i>
Confiscation Order	-	-	-	269,762
Payroll Co-funding Scheme	-	78,775	78,775	138,333
Sundry income	-	23,990	23,990	6,836
Bank interest	-	22	22	90
	-	102,787	102,787	415,021

*All other income in 2020 was received without restriction and was therefore credited to Unrestricted Funds.*

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. EXPENDITURE ON RAISING FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Direct fundraising costs	370	48,885	49,255	20,487
Support cost	-	18,539	18,539	20,088
	<u>370</u>	<u>67,424</u>	<u>67,794</u>	<u>40,575</u>

All fundraising expenditure in 2020 was incurred from Unrestricted Funds.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted funds £	Total funds £
<b>2021</b>			
Cruelty Prevention	6,008	79,063	85,071
Education & Promoting Knowledge	12,856	71,820	84,676
Boarding	11,982	309,722	321,704
Rehoming	9,377	292,519	301,896
Governance	3,036	75,659	78,695
Additional Animal Welfare	21,087	436,319	457,406
	<u>64,346</u>	<u>1,265,102</u>	<u>1,329,448</u>
<b>2020</b>			
Cruelty Prevention	-	66,616	66,616
Education & Promoting Knowledge	-	76,202	76,202
Boarding	-	325,135	325,135
Rehoming	-	308,097	308,097
Governance	-	114,191	114,191
Additional Animal Welfare	2,195	455,731	457,926
	<u>2,195</u>	<u>1,345,972</u>	<u>1,348,167</u>

8. NET INCOME ON ORDINARY ACTIVITIES

Is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets owned by the Society (note 10)	150,305	150,890
Loss on disposal of fixed assets	16,689	-
Auditor's remuneration	10,500	10,500

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. SUPPORT COSTS

	Fundraising	Governance	Cruelty Prevention	Education & Promoting Knowledge	Boarding	Rehoming	Additional Animal Welfare	Total
	£	£	£	£	£	£	£	£
<b>2021</b>								
Office costs	1,131	1,340	2,678	6,694	8,183	5,655	36,300	61,981
Property costs	-	7,182	14,363	35,909	35,909	14,363	35,909	143,635
Human resources	17,200	43,001	8,600	25,801	25,801	25,801	25,801	172,005
Finance costs	208	8,848	-	-	-	-	-	9,056
Interest paid	-	3,081	-	-	-	-	-	3,081
Management costs	-	13,477	-	-	-	-	-	13,477
	18,539	76,929	25,641	68,404	69,893	45,819	98,010	403,235
<b>2020</b>								
Office costs	1,132	1,132	2,264	5,658	5,658	2,264	4,527	22,635
Property costs	-	5,720	11,441	28,602	28,602	11,441	28,602	114,408
Human resources	18,956	47,390	9,478	28,434	28,434	28,434	28,434	189,560
Finance costs	-	1,884	-	-	-	-	-	1,884
Interest paid	-	40,351	-	-	-	-	-	40,351
Management costs	-	16,293	-	-	-	-	-	16,293
	20,088	112,770	23,183	62,694	62,694	42,139	61,563	385,131

Office costs: Allocated either using floor area relating to each activity (for costs relating to buildings) and on estimated usage for other costs.

Property costs: Allocated using floor area relating to each activity (for costs relating to the buildings)

Human resources costs: Allocated based on number of staff employed within a particular area with some staff members time being divided amongst several areas based on the time spent working on each area.

Finance costs: Allocated based on finance related time spent on each area together with all bank interest, bank charges and audit and accountancy fees.

Management costs: Allocated based on management time spent on each area together with all legal and professional fees, licences and subscriptions.

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS

Cost	Freehold Property	Motor Vehicles	Fixtures & fittings	Computer equipment	Total
£	£	£	£	£	£
At 1 January 2021	4,459,383	52,970	486,979	12,412	5,011,744
Additions	-	30,173	36,530	10,637	77,340
Disposal	-	-	(41,684)	-	(41,684)
At 31 December 2021	4,459,383	83,143	481,825	23,049	5,047,400
<b>Depreciation</b>					
At 1 January 2021	1,403,262	52,970	334,084	3,397	1,793,713
Disposal	-	-	(24,995)	-	(24,995)
Charge for the year	125,377	5,029	15,935	3,964	150,305
At 31 December 2021	1,528,639	57,999	325,024	7,361	1,919,023
<b>Net book value</b>					
At 31 December 2021	2,930,744	25,144	156,801	15,688	3,128,377
At 31 December 2020	3,056,121	-	152,895	9,015	3,218,031

On 21 December 2007 the Society was donated a plot of land known as Field 732, Mont les Vaux, St Brelade. Due to the restrictions placed on the usage of that land the President of the JSPCA Committee has concluded that there is a market value attributable to the land of £1,000, which is the buyback clause option for the donating family if exercised within 50 years from passing the contract in 2007.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. INVESTMENT PROPERTY**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Valuation at 1 January	3,302,086	894,186
Fair value adjustment	25,000	2,407,900
Valuation at 31 December	<u>3,327,086</u>	<u>3,302,086</u>

The Society's investment property let to residential tenants was informally valued in March 2022 at £1,745,000 by Gaudin & Co estate agents (April 2021 - £1,720,000).

The Society's investment property let to commercial tenants was valued in April 2021 at £1,582,086 by Gaudin & Co estate agents. The valuation was based on current rental income and Committee consider that this valuation is still materially correct at the year end.

The Committee recognises that Gaudin & Co estate agents do not possess the relevant professional qualifications to value the property rented to commercial tenants. However, given the current refurbishment programme referred to in note 1.9, the professional valuation by a qualified surveyor which was scheduled for 2021 has been postponed until these works are completed. The valuation will be carried out before the end of 2022.

The Society is contractually liable to maintain all investment properties in a wind and watertight condition and in a good state of structural repair.

**12. STOCKS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Drugs, food and merchandise	<u>24,336</u>	<u>22,661</u>

**13. DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable income debtors	41,643	26,275
Other debtors (including legacies)	274,497	149,291
Prepayments and accrued income	4,039	9,605
	<u>320,179</u>	<u>185,171</u>

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. CREDITORS: Amounts falling due within one year**

	2021	2020
	£	£
Charitable activity creditors	21,964	14,142
Other creditors	59,661	43,174
Loan – Jersey Government	-	250,000
Loan – Channel International Limited	-	100,000
Accruals	17,409	10,500
	<u>99,034</u>	<u>417,816</u>

A loan from the Jersey Government for £500,000 was granted on 21 February 2019. The balance of £250,000 was paid in full on 31 March 2021.

The loan with Channel International Limited represented funds of £100,000 advanced against a facility of £500,000. The loan was repaid in full on 12 March 2021.

**15. SUMMARY OF FUNDS**

	Restricted	Unrestricted	Total
2021	£	£	£
Brought forward	70,806	7,170,163	7,240,969
Incoming resources	171,404	1,406,869	1,578,273
Resources expended	(64,716)	(1,332,526)	(1,397,242)
Fair value adjustment to investment property	-	25,000	25,000
Movement in reserves	(60,007)	60,007	-
Total funds	<u>117,487</u>	<u>7,329,513</u>	<u>7,447,000</u>

The movement in reserves represents capital expenditure acquired using restricted donations.

2020	£	£	£
Brought forward	30,001	4,437,382	4,467,383
Incoming resources	43,000	1,711,428	1,754,428
Resources expended	(2,195)	(1,386,547)	(1,388,742)
Fair value adjustment to investment property	-	2,407,900	2,407,900
Total funds	<u>70,806</u>	<u>7,170,163</u>	<u>7,240,969</u>



**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income for the year	206,031	2,773,586
<i>Add back:</i>		
Depreciation of fixed assets	150,305	150,890
Loss on sale of assets	16,689	-
Finance charges	9,056	1,884
Loan interest	3,081	40,351
<i>Deduct:</i>		
Fair value adjustment on investment properties	(25,000)	(2,407,900)
Rental income	(169,793)	(177,530)
Increase in stocks	(1,675)	(1,602)
(Increase)/ Decrease in debtors	(135,008)	906,676
Increase/ (Decrease) in creditors	31,218	(53,854)
Net cash generated from operating activities	<u>84,904</u>	<u>1,232,501</u>

**17. COMMITMENTS AND INTENTIONS TO SPEND**

No material commitments were entered into before the year end or at the date of signing these Financial Statements.

**18. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year or subsequently (2020 – no transactions). Any Committee members, or staff members, who access the services of the Society do so on the same arm's length terms as members of the public.

**19. STAFF COSTS**

The Society employed 28 full-time equivalent members of staff (2020-28) during the year.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross wages, salaries and benefits in kind	803,193	868,963
Employers social security contributions	51,940	53,307
	<u>855,133</u>	<u>922,270</u>

Staff receiving emoluments of over £60,000 were as follows:

There was one member of staff earning more than £60,000 (2020 – 1).

Staff costs have been allocated as follows:

- £683,128 (2020: £732,710) within Charitable Activities, activities undertaken directly.
- £154,805 (2020: £170,604) within Charitable Activities, support costs.
- £17,200 (2020: £18,956) within Fundraising, support costs.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**19. STAFF COSTS (CONTINUED)**

The average number of full-time equivalent employees in the year was as follows:

	<b>2021</b>	<b>2020</b>
Fundraising	1	1
Charitable activities	24	24
Governance	1.5	1
Support	1.5	2
	<u>28</u>	<u>28</u>

Included within gross wages and salaries for the year ended 31 December 2021 are termination payments totalling £ nil (2020: £53,207). This cost relates to employment contracts terminated within the year and all payments were settled in the year. There was no liability at the balance sheet date.

**20. COMMITTEE AND OFFICERS**

No Committee members received nor waived any emoluments during the year (2020: nil).

Committee expenses incurred during the year amounted to £nil (2020: £nil).

**21. OPERATING LEASES**

	<b>2021</b>	<b>2020</b>
Amounts receivable as rents under non-cancellable operating leases:	<b>£</b>	<b>£</b>
Within one year	45,860	51,000
After one year but within five years	18,600	204,000
In more than five years	104,300	76,500
	<u>168,760</u>	<u>331,500</u>

There are no contingent rents recognised as income.

**22. LEGACIES RECEIVABLE**

It is the Society's policy that legacies are not reflected in the Statement of Financial Activities until there is certainty that the legacy will be received and the value can be measured with reasonable accuracy.

Under the terms of known legacies existing at the balance sheet date, legacies from the estates of the late Christopher Bardin, Brenda Brennan, Jean Pallot, Elsie Park and Jean Martin have been accrued at the year end. The total sum accrued is £244,096 of which £100,000 has been received post year end.

During the year the Society was notified of an entitlement to receive the proceeds of another legacy. Proceeds will be receivable after March 2022, however as the potential income could not be accurately measured at the year end date no accrual has been made in these accounts.

**THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**23. CONTROLLING PARTY**

There is no ultimate controlling body. The Society is controlled by the Committee, which is elected by the charity's Members under the terms of the Constitution.

**24. SUBSEQUENT EVENTS**

There are no material post balance sheet events to report.