

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

COMMITTEE'S REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



**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, Sir Timothy Le Cocq

Committee

Ben Shenton, President

Clive Jones MBE, Vice President

Sarah Holland, Honorary Treasurer (co-opted 1 February 2023)

Patricia Williams, Committee Member

Terri O'Donoghue, Committee Member

Tony Moretta, Committee Member (co-opted 1 February 2023)

George de Sousa, Committee Member (co-opted 1 February 2023)

Daryl Hopla, Honorary Treasurer (resigned 14 November 2022)

Sandra Hayes, Honorary Secretary (resigned 18 July 2022)

Margaret Holland Prior, Committee Member (retired 25 May 2022)

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

Senator Steve Pallett, Committee Member (retired 25 May 2022)

Donna Atkinson, Committee Member (resigned 28 January 2022)

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

Allison Soulsby ACIB FCIPD

Jenna Baker BSc (Hons) RVN C&GCertVNES

Joanne McAllister BvetMed MRCVS

Lauren Delahunty

Sarah Anderson CA

Tracy Millington

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 2022

Dear Members,

On behalf of JSPCA, welcome to our annual report for 2021-22.

For me, the past financial year at the JSPCA is typified by the resilience of our staff. The challenges our people faced throughout the COVID-19 pandemic lockdowns, and then again as Jersey reopened. As if Covid was not a difficult enough threat, we also had to contend with avian flu and the restrictions and processes this invoked. Through it all we continued to deliver essential services for the animals and people of Jersey.

Our colleagues saw at first hand the problems facing animal owners and reached out to help in caring and thoughtful ways. We continually adapted to the 'new normal', responding to many thousands of calls for help. And through it all, our supporters rose to every challenge, enthusiastically getting behind us at every stage.

We are also very grateful for the generous bequests and the support of major donors who have committed to helping update and improve our facilities. Through difficult times the support of the Jersey community remained strong, and we thank them for their generosity.

I would like to thank the following:- my fellow Trustees, all of whom give up their time on an honorary basis, for their support and insightful advice. The management team for their professional, efficient, and prudent management. The staff for their unwavering commitment, and sticking with us when money was tight and conditions were tough. And our supporters, for without them we would not exist.

We can approach the future with confidence and I look forward to watching the charity continue to flourish.

A handwritten signature in blue ink, appearing to read 'Ben Shenton', with a horizontal line underneath.

Ben Shenton, Chartered FCSI

President

4 May 2023

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

CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Review of 2022

Once again 2022 came with challenges: Even though Covid19 restrictions were lifted which allowed some form of normality, we were faced with ongoing resourcing issues, particularly in March and December due to the number of staff isolating with the virus across all areas of the Shelter. This resulted in cancellations of vet consults, the scheduled yard sale and closure of reception and the charity shop for a few days, which in turn had an impact on income. Due to the rising cost of living in Jersey we had several staff leave, relocating to the UK and others taking more lucrative roles elsewhere. The drainage pipes for the sea bird's rehabilitation ponds collapsed putting them out of action while we waited for them to be repaired.

On top of this we had to implement major changes to our protocols due to Avian Flu on Island which restricted the movement of birds. This had a significant impact on animal ambulance drivers, clinic and vet staff as they had to set up and manage several additional isolation areas to avoid cross contamination. The teams did not fault and as usual rose to the challenge by adapting to the ever-changing environment and continued to be there for the animals, showing commitment and compassion throughout.

This year saw a decrease in the number of daytime calls to the JSPCA, potentially due to the environment department taking calls regarding wild birds affected by Avian Flu. However, the evening calls to the out of hours emergency number increased by more than 1200 totaling 3085. The ambulance service attended over 4000 incidents which was on a par with 2021. We dealt with slightly less wildlife cases, 1971, which could be attributed to the Avian Flu restrictions where we had to refer them to the environment department to deal with as we were not allowed to collect susceptible species of birds. We still dealt with 1546 birds of various species of which 599 were doves/pigeons, 231 seabirds and 21 birds of prey. In addition to birds, we assisted 99 squirrels, 64 hedgehogs, 208 rabbits, 43 rodents, 6 toads and 5 bats.

223 dogs, cats and small animals were disclaimed during the year which is an increase of 36 compared to 2021. In addition 228 exotics, aquatics and birds were disclaimed, representing an increase of 60 compared to 2021. We did expect finances to be the main reason for disclaiming a pet due to the increasing cost of living, however as can be seen in the table below this was not the case.

Reason for disclaim	Dog	Cat	Small animal
Owners ill health/death	28%	30%	1%
Aggression/ behavior problems	32%	22%	6%
Moving/loss of accommodation	24%	20%	32%
Financial	4%	13%	2%

A number of the aggression and behaviour problems were evidently due to lack of knowledge and training by first time dog owners. Other dog rescues in the UK are experiencing the same trends.

We carried out 5,672 vet consults which was over 400 more than last year and spent 892 hours retraining and socializing dogs, cats and other small animals in order to increase their chances of finding a new home.

Public concern for animal welfare cases more than doubled at 137. Of these 28 cases involved the Police and/or the States Vet, 8 cases were referred to other agencies for assistance, 6 resulted in the animals being disclaimed to us and 2 are receiving ongoing outreach support. We were aware of a petition being circulated asking for the JSPCA to be given more powers to seize animals, however we believe that the first step with animal welfare concerns are to offer support, advice and education with the option to escalate to the States Vet and Police should this be required. This is in line with UK animal rescue organisations such as the RSPCA.

The charity shop saw increasing income in the second half of the year and we have been very well supported by the public in terms of donations. The retail assistants and volunteers work hard to keep the shop well-stocked and looking clean and fresh, ensuring that the prices are kept low and the turnover of stock is fast. We held our 1st year anniversary in October which saw us take £700 income in one day.

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

**CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

The Pat & Chat sessions continue to be very well attended. We have regular visitors from Les Amis, Orchard House and Cheshire Homes. We have secured further funding from the Lions Club for 2023 to continue this community initiative to help combat loneliness.

We experienced several delays to our programme of works due to contractor's lack of resources and we saw a significant increase in prices for raw materials. We have also experienced delivery problems with some of our regular supplies, in particular cat litter where we have had to source an alternative which we hope will continue to be available.

We have once again been lucky with the generosity of the Bourne Foundation who very kindly rebuilt one of our outdoor enclosures and installed steps to the Cotil exercise area, along with various other much needed repairs across the site.

The Veterinary Department was gifted a Toshiba Xario ultrasound by Jersey General Hospital. Due to required necessary upgrades, this machine was no longer in use and was available for donation to a charity. We are very grateful to the hospital and would also like to give a big thank-you to Gill John, Senior Radiographer, who organized the donation and carried out training sessions with JSPCA veterinary staff. The machine is a valuable and welcome addition to the diagnostic equipment within the JSPCA Vet Department.

We would like to thank our corporate sponsors Carey Olsen, the Jersey Financial Services Commission, Mourant, and Blue Llama. The Jersey Evening Post continued their support through monthly articles which enabled us to reach a wider audience.

As always thanks go to all the personal donors and supporters who carried out or took part in the many fundraising activities that occurred throughout the year. This is really important to us as we do not receive any government funding to carry out our charitable aims.

Looking forward to 2023

We are excited to announce that we have secured two very generous sponsors who have pledged to help fund the new wildlife rescue and rehabilitation centre, one of which is the Barry Burns Foundation Ltd. This is a major project which will involve the demolition of some existing buildings and enclosures. We are working with the architect to prepare the documentation required for planning consent. As with all building projects additional cost is required for the fit out of the interior which will require species specific rooms therefore we will likely be utilising some of our reserves to fund this element of the project. As this is year 3 of our Business plan we will be reviewing what we have achieved and planning our next steps for another 3 to 5 years.

Our aim for the charity shop is to build on the success of last year and continue to grow our regular customers, gain further footfall to increase sales and to run events to continue to increase awareness of both the shop and the overall work of the JSPCA.

Please continue to support us and our events to help us to prevent cruelty, promote knowledge and provide for the aged, sick, lost and unwanted animals of Jersey.

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



4 May 2023

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

COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Society was founded in 1868 and incorporated on 28th 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 they have remained a member of the Society for one calendar year in the last three years. From time to time additional committee members may be co-opted onto the committee to help with specific projects/issues.

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 2023.

New committee members are invited to an induction visit with the CEO prior to taking on the role.

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.

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

COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

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.

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 2022, 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 the cost of living crisis 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 cost of living crisis and the other business risks it faces.

Our business plan has been designed to give the flexibility required in 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 2022 (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 4 May 2023 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 2022

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 2022 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 2022 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.
- Skeptical 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. 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
9 Bond Street,
St. Helier,
Jersey,
JE2 3NP

Date: 15 May 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted Funds		Unrestricted Funds		Total funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Incoming resources from generated funds:							
Donations and legacies	2	50,107	171,404	805,164	573,555	855,271	744,959
Income from charitable activities	3	-	-	527,970	492,898	527,970	492,898
Other trading activities		-	-	133,371	67,836	133,371	67,836
Rental income	4	-	-	185,935	169,793	185,935	169,793
Other income	5	-	-	30,752	102,787	30,752	102,787
TOTAL INCOME AND ENDOWMENTS		50,107	171,404	1,683,192	1,406,869	1,733,299	1,578,273
EXPENDITURE							
Expenditure on raising funds	6	(1,263)	(370)	(101,232)	(67,424)	(102,495)	(67,794)
Expenditure on charitable activities	7	(37,320)	(64,346)	(1,404,009)	(1,265,102)	(1,441,329)	(1,329,448)
TOTAL EXPENDITURE		(38,583)	(64,716)	(1,505,241)	(1,332,526)	(1,543,824)	(1,397,242)
NET INCOME ON ORDINARY ACTIVITIES	8	11,524	106,688	177,951	74,343	189,475	181,031
Fair value adjustments on investment property		-	-	(878,897)	25,000	(878,897)	25,000
Transfer between funds	15	(8,383)	(60,007)	8,383	60,007	-	-
NET INCOME/ (EXPENDITURE)		3,141	46,681	(692,563)	159,350	(689,422)	206,031
Net movement in funds		3,141	46,681	(692,563)	159,350	(689,422)	206,031
<i>Total funds at 1 January</i>		<i>117,487</i>	<i>70,806</i>	<i>7,329,513</i>	<i>7,170,163</i>	<i>7,447,000</i>	<i>7,240,969</i>
TOTAL FUNDS AT 31 DECEMBER	15	120,628	117,487	6,636,950	7,329,513	6,757,578	7,447,000

All incoming resources and resources expended for the current and prior year are derived from continuing operations.
The notes on pages 14 to 24 form part of these financial statements.

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

BALANCE SHEET AS AT 31 DECEMBER 2022

		2022			2021		
	Note	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
FIXED ASSETS							
Tangible fixed assets	10	-	2,975,969	2,975,969	-	3,128,377	3,128,377
Investment property	11	-	2,479,626	2,479,626	-	3,327,086	3,327,086
		-	5,455,595	5,455,595	-	6,455,463	6,455,463
CURRENT ASSETS							
Stocks	12	-	23,019	23,019	-	24,336	24,336
Debtors	13	-	121,851	121,851	-	320,179	320,179
Cash at bank		120,628	1,111,239	1,231,867	117,487	628,569	746,056
		120,628	1,256,109	1,376,737	117,487	973,084	1,090,571
CREDITORS: amounts falling due within one year	14	-	(74,754)	(74,754)	-	(99,034)	(99,034)
NET CURRENT ASSETS		120,628	1,181,355	1,301,983	117,487	874,050	991,537
TOTAL ASSETS LESS TOTAL LIABILITIES		120,628	6,636,950	6,757,578	117,487	7,329,513	7,447,000
CHARITY FUNDS	15	120,628	6,636,950	6,757,578	117,487	7,329,513	7,447,000

The financial statements were approved by the Committee on 4 May 2023 and signed on their behalf, by:


B. Shenton
President


D. D'Orleans
Chief Executive

The notes on pages 14 to 24 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 2022

	Note	2022 £	2021 £
Net cash generated from operating activities	16	357,561	84,904
Cash inflow from investing activities			
Rental income		185,935	169,793
Sale of assets		1,000	-
Purchase of assets		(45,052)	(77,340)
Net cash inflow from investing activities		141,883	92,453
Cash outflow from financing activities			
Repayment of loans		-	(350,000)
Finance charges		(13,633)	(9,056)
Interest paid		-	(3,081)
Net cash outflow from financing activities		(13,633)	(362,137)
Increase/ (Decrease) in cash and cash equivalents		485,811	(184,780)
Cash and cash equivalents at 1 January		746,056	930,836
Cash and cash equivalents at 31 December		1,231,867	746,056

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

The notes on pages 14 to 24 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 2022

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 2022

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 were professionally valued by Maillard & Co in February 2023. The valuation was prepared in accordance with the definition of Fair Value as set out in RICS professional standards.

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 2,274 hours in 2022 (2021: 2,310) and represents 284 working days (2021: 289). 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.

The Society is also in receipt of donated goods for our own use and for resale at our Charity Shop and at Reception. We consider that it is impractical to assess the value of this stock, which does not have a material impact on our results.

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 2022

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 2023.

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, income from the Charity Shop and Fundraising Activities.

Fundraising income amounted to £90,065 (£28,364 from planned activities and £61,701 from the Charity Shop). Expenses relating to these activities amounted to £82,834 (note 6). The fundraising objectives for the year were to increase current cashflow and to raise awareness of charitable objectives.

2. DONATIONS AND LEGACIES

	Restricted Funds	Unrestricted funds	Total funds
2022	£	£	£
Donations	50,107	298,781	348,888
Subscriptions and membership fees	-	5,815	5,815
Legacies	-	500,568	500,568
	50,107	805,164	855,271
2021			
Donations	171,404	245,799	417,203
Subscriptions and membership fees	-	4,029	4,029
Legacies	-	323,727	323,727
	171,404	573,555	744,959

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Boarding	-	89,247	89,247	50,485
Rehoming	-	17,040	17,040	17,316
Stray Dog Contract	-	7,062	7,062	7,000
Veterinary Clinic	-	112,215	112,215	115,963
Additional Animal Welfare	-	302,406	302,406	302,134
	-	527,970	527,970	492,898

The funds shown for 2021 were all received without restriction and were therefore credited to Unrestricted Funds.

4. INCOME FROM INVESTMENTS

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Rental Income	-	185,935	185,935	169,793

The funds shown for 2021 were all received without restriction and were therefore credited to Unrestricted Funds.

5. OTHER INCOME

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Payroll Co-funding Scheme	-	-	-	78,775
Sundry income	-	28,860	28,860	23,990
Bank interest	-	1,892	1,892	22
	-	30,752	30,752	102,787

All other income in 2021 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 2022

6. EXPENDITURE ON RAISING FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Direct fundraising costs	1,263	81,571	82,834	49,255
Support cost	-	19,661	19,661	18,539
	1,263	101,232	102,495	67,794

All fundraising expenditure in 2021 was incurred from Unrestricted Funds, except for £370 of Direct Fundraising Costs which was from Restricted Funds.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted Funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Cruelty Prevention	5,927	87,326	93,253	
Education & Promoting Knowledge	7,868	97,420	105,288	
Boarding	5,056	364,085	369,141	
Rehoming	12,062	314,685	326,747	
Governance	3,226	90,461	93,687	
Additional Animal Welfare	3,181	450,032	453,213	
	37,320	1,404,009	1,441,329	
2021				
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	
	64,346	1,265,102	1,329,448	

8. NET INCOME ON ORDINARY ACTIVITIES

Is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets owned by the Society (note 10)	153,116	150,305
Loss on disposal of fixed assets	11,907	16,689
Auditor's remuneration	13,706	10,500

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. SUPPORT COSTS

	Fundraising	Governance	Cruelty Prevention	Education & Promoting Knowledge	Boarding	Rehoming	Additional Animal Welfare	Total
2022	£	£	£	£	£	£	£	£
Office costs	1,859	1,859	3,718	9,295	10,796	6,720	33,251	67,498
Property costs	-	10,570	21,139	52,848	52,848	21,139	52,848	211,392
Human resources	17,802	44,506	8,901	26,703	26,703	26,703	26,703	178,021
Finance costs	-	11,133	-	-	-	-	-	11,133
Management costs	-	23,999	-	-	-	-	-	23,999
	<u>19,661</u>	<u>92,067</u>	<u>33,758</u>	<u>88,846</u>	<u>90,347</u>	<u>54,562</u>	<u>112,802</u>	<u>492,043</u>
2021	£	£	£	£	£	£	£	£
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
	<u>18,539</u>	<u>76,929</u>	<u>25,641</u>	<u>68,404</u>	<u>69,893</u>	<u>45,819</u>	<u>98,010</u>	<u>403,235</u>

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 2022

10. TANGIBLE FIXED ASSETS

	Freehold Property	Motor Vehicles	Fixtures & fittings	Computer equipment	Total
Cost	£	£	£	£	£
At 1 January 2022	4,459,383	83,143	481,825	23,049	5,047,400
Additions	-	-	13,615	-	13,615
Disposal	(19,220)	-	(4,500)	-	(23,720)
At 31 December 2022	4,440,163	83,143	490,940	23,049	5,037,295
Depreciation					
At 1 January 2022	1,528,639	57,999	325,024	7,361	1,919,023
Disposal	(7,880)	-	(2,933)	-	(10,813)
Charge for the year	125,236	6,036	16,081	5,763	153,116
At 31 December 2022	1,645,995	64,035	338,172	13,124	2,061,326
Net book value					
At 31 December 2022	2,794,168	19,108	152,768	9,925	2,975,969
At 31 December 2021	2,930,744	25,144	156,801	15,688	3,128,377

On 29 April 2022 the Society sold the plot of land known as Field 732, Mont les Vaux, St Brelade for the sum of £1,000. The land was donated to the Society in December 2007 and capital costs of £19,220 were incurred during the period of ownership.

In February 2023 properties owned by the Society were valued by Maillard & Co. The valuation was prepared in accordance with the definition of Fair Value as set out in RICS professional standards. The total value of the portfolio was £8,891,888, of which £2,479,626 represents investment properties (note 11).

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11. INVESTMENT PROPERTY

	2022	2021
	£	£
Valuation at 1 January	3,327,086	3,302,086
Capital expenditure	31,437	-
Fair value adjustment	(878,897)	25,000
Valuation at 31 December	2,479,626	3,327,086

The properties were professionally valued by Maillard & Co in February 2023. The valuation was prepared in accordance with the definition of Fair Value as set out in RICS professional standards. Previous valuations were informal and based on rental income.

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

	2022	2021
	£	£
Drugs, food and merchandise	23,019	24,336
The value of stock does not include donated goods.		

13. DEBTORS

	2022	2021
	£	£
Charitable income debtors	52,924	41,643
Other debtors (including legacies)	62,677	274,497
Prepayments and accrued income	6,250	4,039
	121,851	320,179

All debtors are considered recoverable within one year.

14. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Charitable activity creditors	33,624	21,964
Other creditors	17,049	59,661
Accruals and deferred income	24,081	17,409
	74,754	99,034

Deferred income represents fees paid in advance by Highlands College for the use of facilities and teaching materials.

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15. SUMMARY OF FUNDS

	Restricted	Unrestricted	Total
2022	£	£	£
Brought forward	117,487	7,329,513	7,447,000
Incoming resources	50,107	1,683,192	1,733,299
Resources expended	(38,583)	(1,505,241)	(1,543,824)
Fair value adjustment to investment property	-	(878,897)	(878,897)
Movement in reserves	(8,383)	8,383	-
Total funds	120,628	6,636,950	6,757,578

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

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

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

	2022	2021
	£	£
Net (expenditure)/ income for the year	(689,422)	206,031
<i>Add back:</i>		
Depreciation of fixed assets	153,116	150,305
Loss on sale of assets	11,907	16,689
Fair value adjustment on investment properties	878,897	(25,000)
Decrease/ (Increase) in stocks	1,317	(1,675)
Decrease/ (Increase) in debtors	198,328	(135,008)
Finance charges	13,633	9,056
Loan interest	-	3,081
<i>Deduct:</i>		
Rental income	(185,935)	(169,793)
(Decrease)/ Increase in creditors	(24,280)	31,218
Net cash generated from operating activities	357,561	84,904

THE JERSEY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (INCORPORATED)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 (2021 – 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 (2021 - 28) during the year.

	2022	2021
	£	£
Gross wages, salaries and benefits in kind	845,373	803,193
Employers social security contributions	54,181	51,940
	<u>899,554</u>	<u>855,133</u>

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

There was one member of staff earning more than £60,000 (2021 – 1).

Staff costs have been allocated as follows:

- £676,677 (2021: £683,128) within Charitable Activities, activities undertaken directly.
- £174,772 (2021: £154,805) within Charitable Activities, support costs.
- £48,105 (2021: £17,200) within Fundraising, support costs.

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

	2022	2021
Fundraising	2	1
Charitable activities	23	24
Governance	1.5	1.5
Support	1.5	1.5
	<u>28</u>	<u>28</u>

There were no termination payments included within gross wages and salaries for the year ended 31 December 2022 (2021 - £nil). There was no liability in respect of termination payments 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 2022

20. COMMITTEE AND OFFICERS

No Committee members received nor waived any emoluments during the year (2021: nil).
 Committee expenses incurred during the year amounted to £nil (2021: £nil).

21. OPERATING LEASES

Amounts receivable as rents under non-cancellable operating leases:	2022	2021
	£	£
Within one year	19,416	45,860
After one year but within five years	154,500	18,600
In more than five years	38,844	104,300
	<u>212,760</u>	<u>168,760</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 a legacy from the estate of the late Jean Pallot has been accrued at the year end.

During the year the Society was notified of an entitlement to receive proceeds from the estate of Mrs Jeanette Adamson. Since the potential income could not be accurately measured at the year end date no accrual has been made in these accounts.

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

As stated in the CEO's Report, we have secured funding to help with the building of a new Wildlife Rescue and Rehabilitation Centre which will be a long-term project for the Society. In February 2023 costs of £6,586 were incurred in relation to architect's assistance with planning applications.