

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO  
ANIMALS SOLENT BRANCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

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# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## TRUSTEES REPORT REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Trustees</b>	Mr D Lott Ms L Amies Ms G Dorman Ms B Davis Ms S Collier Ms C Pope Ms B Harvey (Appointed 17 January 2023) Ms J Russell (Appointed 17 January 2023) Mr S Jones (Appointed 17 January 2023)
<b>Charity number</b>	205096
<b>Principal address</b>	174 - 176 Ranvilles Lane Stubbington Fareham Hampshire PO14 3EZ
<b>Auditor</b>	Leonard Gold Chartered Accountants Statutory Auditor 24 Landport Terrace Portsmouth Hampshire England PO1 2RG
<b>Bankers</b>	Lloyds Bank Plc 272 London Road Waterlooville Hampshire PO7 7HN
<b>Solicitors</b>	Warner Goodman LLP 8/9 College Place London Road Southampton Hampshire SO15 2FF

# **THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Legal constitution**

The charity is a separate registered unincorporated charitable association but forming part of the RSPCA federated organisation. The charity is governed in accordance with the RSPCA Branch Rules of 2012, with any subsequent minor rule changes amended by the RSPCA National Society allowed for under the RSPCA Branch Rules 2012, subject to the changes being registered with the Charity Commission.

#### **Objectives and activities**

##### **Objectives and aims**

The RSPCA Solent Branch (the Branch) carries out its animal welfare work throughout 400 square miles of Hampshire. The objectives of the Branch are to promote the work and objects of the RSPCA with particular reference to the area of the Branch in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of its activities and objectives for the year to ensure the charity remains focused on its charitable aims and continues to deliver benefits to the public. The charity has complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. Legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The Branch's animal welfare work, although local in nature, benefits the society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for public benefit.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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#### **Public benefit**

The Branch operates a nine acre animal rescue centre rescuing in the region of 1,000 animals per annum including domestic, stock and wildlife. The Branch supports RSPCA Inspectors and local authority dog wardens by taking in, free of charge, mistreated or abandoned dogs, other domestic and stock animals, including pets whose owners suffer with ill health, financial difficulties or pass away. The Branch also takes in and treats injured wildlife.

The RSPCA Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces legislation against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The Branch assists by accommodating Inspectorate seized case animals pending prosecution. This work is key to the prevention or suppression of cruelty as part of the RSPCA's objectives which promotes humane sentiments towards animals and involves moral benefit to human kind as a whole.

Animals in Branch care receive, as appropriate, veterinary treatment, vaccination, neutering and micro-chipping by the Branch in-house veterinary team. Since Covid, the Branch has seen a significant increase in domestic animals being rescued with behaviour issues requiring assessment and behaviour training prior to rehoming. To deal with the increase in behaviour problems, the Branch employs two Animal Behaviourists which helps give a greater chance of finding an animal its forever home.

The work of the Branch helps to control the incidence and spread of disease and suffering and also helps to control the populations of unwanted cats, dogs, rabbits and other small pets.

The Branch rehomes animals in need at low cost to people willing and able to have a companion animal. Whilst the trustees recognise companion animals provide measurable benefits to people's physical and mental health, the trustees consider the provision of pets as subsidiary to the main charitable aim of the Branch which is to reduce animal suffering. The policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals and would fall outside the charity's objects, to rehome to persons who could not afford to properly care for the animal.

The Branch takes in, free of charge, lost animals and attempts to reunite them with owners. This work benefits the local community (including Local Authorities) by preventing animals straying and posing a risk.

The Branch responds to enquiries, both direct and via the RSPCA call centre, from the public about animals locally. The public benefits from knowing the Branch can intervene to help animals in need.

The Branch provides a range of volunteering opportunities for those who wish to support the work of the Branch, including trusteeship, fostering, assisting in the cattery, kennels and with other types of animals, dog walking, administration, gardening, fundraising and working in the Branch's charity shops. The Branch also works with companies to give their employees the opportunity to volunteer. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding and giving something back to society.

The dedicated group of volunteers and supporters worked tirelessly during 2022.

# **THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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#### **Achievements and performance**

In May 2022 the Branch commenced the ambitious project of building a new state-of-the-art cattery to ensure the Branch is able to continue to deliver excellent care for animals into the future. The cattery should be completed by summer 2023.

In November 2021 the Branch brought the veterinary clinic in-house employing a vet and vet nurse to provide veterinary treatment for the animals in Branch care. By the end of 2022 a second vet was employed due to the volume of rescued animals requiring treatment.

The Branch held two successful fairs during 2022 raising much needed funds for the charity and increasing public awareness of the work of the charity.

In late 2022 the Branch registered a trading company to develop its commercial boarding of cats, dogs and rabbits.

During 2022 the Branch took in 957 animals comprising of 246 dogs, 230 cats, 87 rabbits and 260 miscellaneous animals which included birds, alpacas, pigs, ferrets, tortoises and other animals, and 134 wildlife. The staff and volunteers worked tirelessly to care for, treat and rehabilitate the animals with the aim to rehome domestic and stock animals and release wild animals. This meant providing proper veterinary treatment and care to prepare them for rehoming or release and working to find suitable homes to meet the needs of the domestic animals.

#### **Financial review**

##### **Principal funding resources**

The Branch is self-funding, receiving no direct financial support from the RSPCA. Funding is mostly donations from the general public, legacies and from charitable and trading activities e.g. adoption fees, shop income and commercial boarding.

The Branch continues to review its finances and services to ensure its sustainability for the future. The Branch operates four charity shops and an on-line shop to generate much needed funds.

##### **Reserves policy**

The reserves policy for the Branch is to have sufficient unrestricted funds in reserve in the event of up to 50% of annual income ceasing. This ensures there would be sufficient funds in hand to run the Branch facilities for a minimum of six months at current levels.

Our expenditure is in line with our key priorities in that payment for veterinary treatment is one of the main items. We also ensure that there are sufficient funds to maintain a well-trained and motivated workforce.

##### **Investment policy and objectives**

The Branch will only hold investments in secure low risk funds and always seeks the advice of financial advisers.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods

The Branch future plans include:

- Completion of the build of the new cattery by July 2023.
- Recruitment of a Fundraising and Marketing Manager by May 2023 to develop and implement a robust income generation plan to raise funds and aid the sustainability of the Branch.
- To actively work to expand its retail programme to increase sustainable income with a target of up to four new shops within two years. Active searches in the Branch area to find suitable premises is ongoing.
- Exploring opportunities to refurbish/rebuild the miscellaneous animal area providing modern accommodation for animals such as ferrets, mice, rats, etc.
- Implement the Animal Shelter database to modernise all animal data records and for the efficient management of data relating to animals that come into the charity's care.
- To boost relationships with commercial organisations and become a member of the local Chamber of Commerce to raise awareness of the Animal Centre and its activities and animal welfare messages.
- Engage with the RSPCA with the intention of moving the charity from an unincorporated organisation to a Charity Incorporated Organisation by the end of 2024.

#### Structure, governance and management

##### Governing document

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Lott

Ms L Amies

Ms G Dorman

Ms N Light

(Resigned 6 January 2022)

Ms B Davis

Ms S Collier

Ms C Pope

Mr A Browning

(Resigned 28 June 2022)

Mr C Lee

(Resigned 16 January 2023)

Ms B Harvey

(Appointed 17 January 2023)

Ms J Russell

(Appointed 17 January 2023)

Mr S Jones

(Appointed 17 February 2023)

##### Recruitment and appointment of new trustees

A committee of trustees is elected at the Annual General Meeting. Trustees are recruited from existing members, supporters and via third party advertising.

##### Working names

Within the wider community the RSPCA Solent Branch is also known as The Stubbington Ark.

##### Organisational structure

The trustees hold formal Trustee Board meetings every two months.

Day-to-day operation of the Branch is delegated to the Branch Manager who is assisted by the Animal Centre Manager and Area Shop Manager.

The Branch works with RSPCA staff other RSPCA branches in its day-to-day work and also regularly liaises with other animal charities and Local Authorities.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Induction and training of new trustees

On becoming a trustee, the Society provides an information pack and makes a training course available.

Where appropriate, mentoring by an established trustee is also used for inducting and training new trustees.

### Risk management

#### Charity risk management - December 2022

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational and business risks faced by the charity, the trustees have established effective systems to mitigate those risks. These systems include:

<b>Risk</b>	<b>Action</b>
1) Financial fraud	a) Annual independent accounts audit b) Dual authorisation for online banking and two signatures required for cheques c) Monthly reviews of financial records d) Financial authority document detailing levels of authority
2) Health and safety	a) Documented policies b) Annual insurance maintained c) Effective maintenance of equipment d) Independent audit of health and safety at all sites e) Health and safety a primary agenda item at all Trustee Board meetings f) Effective processes relating to Avian Flu at the Animal Rescue Centre
3) Loss of trustees	a) Ongoing membership and volunteer programme
4) Loss of key members of staff	a) Effective recruitment internal and external b) Development and training of existing staff c) Opportunities for staff to cover for senior staff and /or experience different departments
4) Funds deficit	a) Annual budgets set, reviewed monthly b) Diversified sources of income c) Ongoing fundraising activities d) Reserves policy aims to have six months reserves of non-sustainable income and reviewed annually



# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for ensuring that they have complied with the duty in section 4 of the 2006 Charities Act with regards to the public benefit statement.

### Auditor

In accordance with the charity's articles, a resolution proposing that Leonard Gold Chartered Accountants be reappointed as auditor of the charity will be put at a General Meeting.

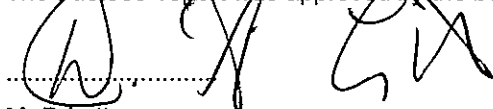
### Patrons

Mr F Dinenage MBE  
Mr F Benali MBE  
Mr R Martin  
Ms A Pryer

### Disclosure of information to auditor

So far as the trustees are aware there is no relevant audit information of which the charity's auditors are unaware and each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The trustees' report was approved by the board of trustees.



Mr D Lott  
Trustee

Date: 27.06.23

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

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#### Opinion

We have audited the financial statements of The Royal Society for the Prevention of Cruelty to Animals Solent Branch (the 'RSPCA Solent Branch') for the year ended 31 December 2022 which comprises the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### 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 RSPCA Solent Branch 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 trustees' 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 RSPCA Solent Branch'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 trustees with respect to going concern are described in the relevant sections of this report.

# **THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

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#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are 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 trustees determine 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 trustees are responsible for assessing the RSPCA Solent Branch'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 trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

# **THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

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#### **Identifying potential risks related to irregularities**

We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:

- To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Statement of Recommended Practice (FRS102); and
- To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety, and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls).

# **THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH**

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#### **Audit approach to risks identified**

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rational of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above.

The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Report of the Independent Auditors.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Leonard Gold Chartered Accountants

19 SEPTEMBER 2023

Chartered Accountants  
Statutory Auditor

24 Landport Terrace  
Portsmouth  
Hampshire  
England  
PO1 2RG

Leonard Gold Chartered Accountants is eligible for appointment as auditor of the RSPCA Solent Branch by virtue of its eligibility for appointment as auditor of a company under Section 1212 of the Companies Act 2006.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £ Restated	Restricted funds 2021 £	Total 2021 £ Restated
<b>Income from:</b>							
Donations and legacies	2	1,206,892	-	1,206,892	1,354,513	-	1,354,513
Charitable activities	3	67,967	-	67,967	73,629	-	73,629
Other trading activities	4	581,283	21,125	602,408	368,427	70,249	438,676
Investments	5	43,147	-	43,147	37,347	-	37,347
<b>Total income</b>		<b>1,899,289</b>	<b>21,125</b>	<b>1,920,414</b>	<b>1,833,916</b>	<b>70,249</b>	<b>1,904,165</b>
<b>Expenditure on:</b>							
Raising funds	6	308,390	-	308,390	260,340	-	260,340
Charitable activities	7	958,638	210	958,848	746,112	787	746,899
Taxation		5,000	-	5,000	-	-	-
<b>Total expenditure</b>		<b>1,272,028</b>	<b>210</b>	<b>1,272,238</b>	<b>1,006,452</b>	<b>787</b>	<b>1,007,239</b>
<b>Net income for the year</b>		<b>627,261</b>	<b>20,915</b>	<b>648,176</b>	<b>827,464</b>	<b>69,462</b>	<b>896,926</b>
Transfers		238,988	(238,988)	-	-	-	-
<b>Net movement in funds</b>		<b>866,249</b>	<b>(218,073)</b>	<b>648,176</b>	<b>827,464</b>	<b>69,462</b>	<b>896,926</b>
Fund balances at 1 January 2022		4,296,505	260,729	4,557,234	3,469,041	191,267	3,660,308
<b>Fund balances at 31 December 2022</b>		<b>5,162,754</b>	<b>42,656</b>	<b>5,205,410</b>	<b>4,296,505</b>	<b>260,729</b>	<b>4,557,234</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,023,125		1,812,546
<b>Current assets</b>					
Stocks	13	12,189		11,403	
Debtors	14	727,774		980,594	
Cash at bank and in hand		2,554,223		1,790,972	
		3,294,186		2,782,969	
<b>Creditors: amounts falling due within one year</b>	15	(111,901)		(38,281)	
Net current assets			3,182,285		2,744,688
<b>Total assets less current liabilities</b>			5,205,410		4,557,234
<b>Income funds</b>					
Restricted funds	16		42,656		260,729
<u>Unrestricted funds</u>					
Designated funds	17	-		260,823	
General unrestricted funds		5,162,754		4,035,682	
			5,167,754		4,296,505
			5,205,410		4,557,234

The financial statements were approved by the trustees on 27.6.23





Mr D Lott  
Trustee



# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		1,120,148		322,047
<b>Investing activities</b>					
Purchase of tangible fixed assets		(400,044)		(49,603)	
Proceeds from disposal of investments		-		5,412	
Investment income received		43,147		37,347	
<b>Net cash used in investing activities</b>			(356,897)		(6,844)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			763,251		315,203
Cash and cash equivalents at beginning of year			1,790,972		1,475,769
<b>Cash and cash equivalents at end of year</b>			<u>2,554,223</u>		<u>1,790,972</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the RSPCA Solent Branch.

#### **1.2 Charitable funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **1.3 Income**

Donation and collection income is included in the accounts when they are received or when it becomes reasonably certain that it will be received, and the value of the incoming resource can be measured with sufficient reliability.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable, unless the asset has been fully purchased then the income is deferred.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

Incoming resources from charitable activities are recognised on the accruals basis and are included net of any VAT that has been charged.

Rents received are measured on an accrual basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### 1.4 Donated goods

Goods donated for resale by the charity's shops are recognised when they are sold on the basis that it is not practical to measure the fair value of goods donated at the time of donation.

Goods and services donated to the charity for its own use are not recognised in the financial statements as it is not practicable to do so and the cost outweighs the benefit. The income recognised from such donations would be offset by an equivalent cost, with a net zero impact on the financial statements.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost. Fixed assets costing less than £1,000 are not capitalised. When the asset is received by way of donation it is recorded at its market value on the date of donation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	not depreciated
Buildings	straight line over 50 years
Plant and equipment	straight line over 3 to 5 years
Motor vehicles	straight line over 5 years

Freehold land and assets in the course of construction are not depreciated.

At 31 December 2022 the trustees changed the method of depreciating buildings, motor vehicles and plant and equipment to 50 years (previously 100 years) straight line for buildings and 3 to 5 years straight line for motor vehicles and plant and equipment (previously 15% and 25% reducing balance) as these revised methods better reflect the charity's consumption of the assets over their useful lives.

The change in depreciation method is a change in accounting estimate and is accounted for in this period to bring the remaining useful lives in line with the new policy.

If depreciation had continued based on the previous policies, then the depreciation charges would have been £7,935 for buildings depreciation, £8,598 for plant and equipment and £116 for motor vehicles.

Investments are included at cost less impairment.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.7 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### 1.8 Basic financial assets

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.9 Basic financial liabilities

##### Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities. Corporation tax is payable on trading activities.

#### 1.11 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

#### 1.12 Irrecoverable VAT

Due to the nature of the charity's activities, not all VAT is recoverable as input tax cannot be attributed directly to taxable or exempt supplies. A quarterly partial exemption calculation is completed for the irrecoverable VAT.

#### 1.13 Volunteers

In accordance with the Charities SORP (FRS102), general volunteer time is not recognised in the financial statements. There are a number of regular volunteers as well as many more who volunteer casually and sometimes for specific fundraising events. Further details on volunteering opportunities are set out in the trustees' report.

#### 1.14 Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no accounting estimates that are considered to have a material impact on the amounts recognised in the financial statements.

#### 1.15 Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	72,326	138,969
Legacies receivable	1,121,973	1,127,415
Government grants	-	62,645
RSPCA Grant	10,000	-
Other	2,593	25,484
	<u>1,206,892</u>	<u>1,354,513</u>

There are no conditions attached to the grants received in the year and proceeding year.

### 3 Charitable activities

	Animal welfare	Animal welfare
	2022	2021
	£	£
		Restated
Animal adoption fees	27,061	22,071
Boarding fees and police fees	33,589	38,454
Vet fees	7,317	13,104
	<u>67,967</u>	<u>73,629</u>

### 4 Other trading activities

	Unrestricted funds	Restricted funds	Total Unrestricted Funds	Restricted funds	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Commercial boarding	121,342	-	121,342	48,506	48,506
Fundraising events	66,401	21,125	87,526	51,079	121,328
Shop income	393,540	-	393,540	268,842	268,842
Other trading activities	<u>581,283</u>	<u>21,125</u>	<u>602,408</u>	<u>368,427</u>	<u>438,676</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	41,790	37,075
Income from unlisted investments	-	120
Interest receivable	1,357	152
	<u>43,147</u>	<u>37,347</u>

### 6 Expenditure on raising funds Costs of raising voluntary income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
		Restated
Costs of raising voluntary income – staff costs	29,544	11,805
Direct costs of fundraising activities	1,972	956
Staff costs	129,578	128,570
Goods for resale	581	554
Rent, rates, water and power	98,639	75,557
Insurance	1,688	1,274
Stationery, postage and telephone	2,095	1,951
Motor expenses and travel	1,088	54
Maintenance and repairs	3,584	4,510
Refuse collection	6,710	4,805
Bank and credit charges	3,892	294
Cleaning	768	2,559
Advertising	364	-
Miscellaneous expenses	804	547
Allocated centrally incurred support and governance costs	27,083	26,815
	<u>308,390</u>	<u>260,340</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

	Animal welfare 2022 £	Animal welfare 2021 £ Restated
Staff costs	461,686	340,046
Depreciation and impairment	101,577	20,784
Veterinary fees and drugs	25,618	105,040
Food	6,008	5,424
Rent, rates, water and power	80,136	51,818
Insurance	(1,376)	1,080
Stationery, postage and telephone	1,659	1,350
Motor expenses and travel	856	1,268
Maintenance and repairs	27,853	52,953
Refuse collection	12,818	5,511
Cleaning	7,649	5,660
Clothing	2,646	1,491
Miscellaneous	10,931	4,184
Partial exemption adjustment	19,847	34,804
Staff fundraising costs	1,135	-
Profit on disposal of assets	87,888	5,261
Bad debts written off	1,044	500
	<u>850,515</u>	<u>638,854</u>
Share of support costs (see note 8)	108,333	107,258
	<u>958,848</u>	<u>746,899</u>
<b>Analysis by fund</b>		
Unrestricted funds	958,638	746,112
Restricted funds	210	787
	<u>958,848</u>	<u>746,899</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Support costs

	Unrestricted funds 2022	Unrestricted funds 2021
Staff costs	80,783	71,946
Insurance	3,337	2,754
Motor expenses and travel	3,158	3,580
Telephone, postage and stationery	3,346	3,975
Auditors remuneration	6,488	6,488
Legal and professional fees	1,564	8,006
Repairs and maintenance	3,298	7,087
Miscellaneous expenses	6,359	3,452
	<u>108,333</u>	<u>107,258</u>

### 9 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

There were no trustees' expenses paid for year ended 31 December 2022 nor for the year ended 31 December 2021.

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>39</u>	<u>33</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	682,079	538,495
Social security costs	27,351	22,428
Other pension costs	11,738	9,521
	<u>721,168</u>	<u>570,444</u>

#### Defined contribution pension

Amount charged to the statement of financial activities as an expense in the year £11,738 (2021: £9,521).

There were no employees whose annual remuneration was more than £60,000.



# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

	Freehold land	Building under construction	Plant and equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	1,748,050	48,606	276,559	14,060	2,087,275
Additions	-	400,044	-	-	400,044
Disposals	(77,145)	-	(65,676)	-	(142,821)
At 31 December 2022	<u>1,670,905</u>	<u>448,650</u>	<u>210,883</u>	<u>14,060</u>	<u>2,344,498</u>
<b>Depreciation and Impairment</b>					
At 1 January 2022	52,306	-	208,827	13,596	274,729
Depreciation charged in the year	58,780	-	42,333	464	101,577
Eliminated in respect of disposals	-	-	(54,933)	-	(54,933)
At 31 December 2022	<u>111,086</u>	<u>-</u>	<u>196,227</u>	<u>14,060</u>	<u>321,373</u>
<b>Carrying amount</b>					
At 31 December 2022	<u>1,559,819</u>	<u>448,650</u>	<u>14,656</u>	<u>-</u>	<u>2,023,125</u>
At 31 December 2021	<u>1,695,744</u>	<u>48,606</u>	<u>67,732</u>	<u>464</u>	<u>1,812,546</u>

Under the rules of the society, the title to freehold land owned by the branch is vested in the headquarters of the society.

### 13 Stocks

	2022	2021
	£	£
Medical goods and goods for resale	<u>12,189</u>	<u>11,403</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	3,166	2,215
Legacy debtors	623,288	931,801
Other debtors	7,289	34,597
VAT	80,000	-
Prepayments and accrued income	14,031	11,981
	<u>727,774</u>	<u>980,594</u>

There were no debtors due after more than one year.

### 15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	4,789	8,749
Trade creditors	79,677	19,091
Accruals and deferred income	22,435	10,441
Corporation tax	5,000	-
	<u>111,901</u>	<u>38,281</u>

There were no creditors due after more than one year.

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS  
SOLENT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**16. Movement in funds**

	At 01/01/22 £	Incoming resources £	Resources expended £	Transfers £	At 31/12/22 £
<b>Unrestricted funds</b>					
Unrestricted funds	4,035,682	1,899,289	(1,272,028)	499,811	5,162,754
Designated fund – Cattery fund	160,823	-	-	(160,823)	-
Designated fund – Maintenance fund	100,000	-	-	(100,000)	-
	<u>4,296,505</u>	<u>1,899,289</u>	<u>(1,272,028)</u>	<u>238,988</u>	<u>5,162,754</u>
<b>Restricted funds</b>					
Cattery fund	223,988	15,000	-	(238,988)	-
Accumulated shelter fund	11,820	-	-	-	11,820
Pond fund	13,073	-	-	-	13,073
Case dog fund	3,778	-	(210)	-	3,568
F block fund	8,070	1,578	-	-	9,648
Cat fund – Brooks	-	4,547	-	-	4,547
	<u>260,729</u>	<u>21,125</u>	<u>(210)</u>	<u>(238,988)</u>	<u>42,656</u>
<b>TOTAL FUNDS</b>	<u>4,557,234</u>	<u>1,920,414</u>	<u>(1,272,238)</u>	<u>-</u>	<u>5,205,410</u>
<b>Comparative movement in funds</b>					
<b>Unrestricted funds</b>					
Unrestricted funds	3,208,218	1,833,916	(1,006,452)	-	4,035,682
Designated fund- Cattery fund	160,823	-	-	-	160,823
Designated fund – Maintenance fund	100,000	-	-	-	100,000
	<u>3,469,041</u>	<u>1,833,916</u>	<u>(1,006,452)</u>	<u>-</u>	<u>4,296,505</u>
<b>Restricted funds</b>					
Cattery fund	153,739	70,249	-	-	223,988
Accumulated shelter fund	11,820	-	-	-	11,820
Pond fund	13,137	-	(64)	-	13,073
Case dog fund	3,778	-	-	-	3,778
F block fund	8,793	-	(723)	-	8,070
	<u>191,267</u>	<u>70,249</u>	<u>(787)</u>	<u>-</u>	<u>260,729</u>
<b>TOTAL FUNDS</b>	<u>3,660,308</u>	<u>1,904,165</u>	<u>1,007,175</u>	<u>-</u>	<u>4,557,234</u>

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### Pond fund

A restricted fund was created as a result of a donation to be used for the creation and landscaping of a new pond at the animal shelter. This work commenced in the year ended 31 December 2012.

### Case Dog, F Block funds

These funds were created by companies or individuals sponsoring a redevelopment of an area of The Ark.

### Cattery fund

A cattery fund has been created to fund the removal of the existing cattery and the building of a new replacement cattery. The fund consists of two elements - restricted fund and designated fund. The restricted fund is fund raising specifically for the cattery and restricted to that use only. The designated funds are funds transferred from the charity's General Fund and designated to fund any shortfall in the funding of the cattery where the restricted fund is insufficient. Any monies not used from the designated fund for the cattery will be returned to the General Fund for all and any use of the charity.

### Maintenance fund

The fund has been created for general maintenance needed at the Stubbington Ark.

## 17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31/12/2022	Total funds 31/12/2021
	£	£	£	£
Fixed assets	2,023,125	-	2,023,125	1,812,546
Current assets	3,251,530	42,656	3,294,186	2,782,969
Current liabilities	(111,901)	-	(111,901)	(38,281)
	<u>5,162,754</u>	<u>42,656</u>	<u>5,205,410</u>	<u>4,557,234</u>

## 18 Operating lease commitments

	2022 £	2021 £
Within one year	43,750	54,167
Between two and five years	175,000	175,000
In over five years	40,105	83,854
	<u>258,855</u>	<u>313,021</u>

## 19 Related party transactions

There were no disclosable related party transactions during the year (2021: none).

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOLENT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

20	Cash generated from operations	2022 £	2021 £
	Surplus for the year	648,176	896,926
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(43,147)	(37,347)
	Loss on disposal of tangible fixed assets	87,888	13,097
	Depreciation and impairment of tangible fixed assets	101,577	20,784
	Taxation	5,000	-
	<b>Movements in working capital:</b>		
	(Increase) in stocks	(786)	(244)
	Decrease/(increase) in debtors	332,820	(562,288)
	(Decrease) in creditors	(11,380)	(8,881)
	<b>Cash generated from operations</b>	<u>1,120,148</u>	<u>322,047</u>