

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - CUMBRIA WEST BRANCH

England & Wales · Charity number 232261

Details

Other names	RSPCA - CUMBERLAND WEST BRANCH, RSPCA - CUMBRIA WEST, RSPCA - CUMBRIA WEST BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

Address	RSPCA Cumbria West The Pottery 13-15 Market Place Whitehaven CA28 7JB
Phone	01946693585
Email	rspcacw@gmail.com
Website	https://rspcacumbriawest.co.uk/

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Animal Welfare Activities in West Cumbria Caring for Animals, providing veterinary care, fostering and rehoming services, RSPCA Inspectors bring us animals for care, mainly due to cruelty or abandonment issues, we also provide care and financial support for animals belonging to Cumbrian people who need help to provide routine care and emergency treatment and supply pet food to local Food Banks.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Animals, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WEST CUMBRIA.
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£91,257	£101,284	-	-
2023-12-31	£94,716	£87,033	-	-
2022-12-31	£90,993	£89,249	-	-
2021-12-31	£57,480	£71,709	-	-
2020-12-31	£35,798	£44,323	-	-

Trustees

Name	Role	Appointed
Karen Payne	Chair	2019-06-27
Allyson Chester		2014-06-06
Anne Dunne		2025-10-22
Chris Gurney		2009-09-20
Craig O'Neil		2020-11-04
David Eades		2009-06-06
Kayleigh Connor		2025-10-22
Laura Chester		2020-11-04
Norah Messenger		2025-06-28

Accounts



RSPCA.
CUMBRIA
WEST
FOR EVERY KIND
Charity Number 232261

ANNUAL REPORT
Year ending
31st December 2023

 **THE 2023 RSPCA CUMBRIA WEST TEAMS**

RSPCA Cumbria West Trustee Team

Ally Chester - Honorary Secretary
Membership Secretary
Rehoming Team Coordinator
Welfare Assistance
Online Training Manager
Norah Messenger - Events Coordinator
Greg Fisher – Training and Development

Karen Payne - Honorary Chairperson
Georgina Fisher - Honorary Treasurer
Volunteer Coordinator
Dave Eades - Fostering Coordinator
Laura Chester - Fundraising Coordinator
Craig O'Neil - Assistant Fundraising Coordinator
Chris Gurney - Lotteries and Charity Commission Official

RSPCA Cumbria West Volunteering Team

Natalie Bennett
Wendy Boss
Katelyn Cullen
Frankie Irwin
Julie Patterson
Philomena Stanley
Diana Warwick

Karen Benson
Darrell Cerva
Hayley Finegan
Andrew Matthews
Diane Routledge
Carol Stephenson
Katrin Wylie

Julie Blakey
Laura Corkill
Helen Harwood
Rita Miller
Janice Scott
Sue Stubbs

RSPCA Cumbria West Foster Team

Bethany Baden
Claire and Ben Casey
Susan Donaldson & Steve Harrison
Zoe Frears
David McAlister
Norah Messenger
Karen Payne
Tracy and Donald Purdie
Vanessa Taylor
Roland Wilkinson
Louise Wilson

Karen Baker
Laura Chester
Heather and Andy Duignan
Jacqui Gavin
Lesleigh McKitten
Rita Miller
Lisa Pederson
Lesley Sloan
Philomena Stanley
Elaine Willan

Charlie Brough
Christine Copeman
Anne Dunne
Marina and Rob Grout
Amanda and Murray McNab
Maria Moore
Sue Powel
Steph Stubbs
Jade Tonge
Casey Wilson

And not forgetting the absolutely essential Chester Cats!

Independent Examiner

Ian Scott
Saint and Co. Chartered Accountants
12 – 13 Church Street
Whitehaven
CA28 7AY

Bankers

Nat West
31 Pow Street
Workington
CA14 3WY



REPORTING AND RESCUING ANIMALS

Rescuing animals and dealing with reports of animal cruelty are managed nationally at RSPCA Headquarters at Horsham, West Sussex. This allows the Inspectors to coordinate and respond to those animals that need us most first.

TO REPORT ANIMAL CRUELTY CALL 0300 1234 999

OR VISIT <https://www.rspca.org.uk/utilities/contactus/reportcruelty>

TO REPORT INJURED WILDLIFE visit <https://www.rspca.org.uk/utilities/contactus/reportcruelty>

TO CONTACT Department of Environment Fisheries and Agriculture (DEFRA) call 0300 020 0301

RSPCA CUMBRIA WEST BRANCH CONTACT DETAILS

RSPCA Cumbria West's Principal Address:

**The Pottery
13 – 15 Market Place
Whitehaven
CA28 7JB**

Telephone – 01946 693585

E-mail – rspcacumbriawest@btconnect.com

Website – www.rspcacumbriawest.co.uk

Facebook - <https://www.facebook.com/rspcacw>

Facebook Fundraising Page - <https://www.facebook.com/rspcacwfundraising>

Also find us on Instagram, TikTok, LinkedIn, eBay, Indeed

We accept PayPal, Just Giving, Crowd Funding, Amazon Wishlist and BACS Donations

Our Charity Shop is open every day except Monday's until 4pm, we would love to accept any preloved, new or nearly new items, such as bric-a-brac and clothing, anytime we are open.

House Clearance's or large donations – we have a van and will be very happy to come along and pick up donations, we can accept a lot of different things but not furniture at the moment, so give us a call and we will sort it out!

If you would like to pop in for a chat, just give us a call, or drop us a line, we are here to support our local people.



STRUCTURE, GOVERNANCE AND MANAGEMENT OF RSPCA CUMBRIA WEST BRANCH

The Cumbria West Branch is constituted as an unincorporated association. The Branch operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2019).

A committee of Trustees, elected at the AGM, governs the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Branch operates within a national network of organisations that pursue the same objectives, known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments.

A regional structure, which is overseen on a national basis, brings several Branch colleagues together along with Inspectors, regional and national representatives on a regular (at least bi-annual) basis. The purpose is to discuss regional funding, coordinate policies and objectives as well as provide opportunities for colleagues to share knowledge and experiences.

Denise McCabe was Branch Partnership Manager for the RSPCA Cumbria West Branch in 2023.

The West Cumbria Branch also has links with and works with a spirit of cooperation with other branches and organisations committed to the same overall objectives and interests within our geographical area.

The Cumbria West Branch actively recruits and trains office and retail volunteers, fosterers, 'friends of' and helpers for operational activities, events and to ensure the smooth and effective running of the branch.

The Cumbria West Branch also actively recruits Trustees to further our areas of expertise and to enhance our current services.







The Cumbria West Branch at all times will promote further individual and joint membership subscriptions of our National RSPCA Body.



BRANCH MANAGEMENT

The Trustees meet at least every eight weeks to discuss progress on the year's activities, to set desired objectives, agree any required actions, with set timescales and the expectations regarding quality, in a democratic and fair manner.

Branch finances are reviewed at each meeting to ensure donated funds are used appropriately and to mitigate any risks.

-  The Trustees also examine other operational and business risks and confirm that they have established systems to mitigate any significant risks, such as:
-  The safety, health and welfare of all Trustees, Volunteers and RSPCA Representatives.
-  The safety, health and welfare of all our customers and visitors attending our Establishments and Events.
-  The safety, health and welfare of all Animals under our care and the people supporting them if relevant.
-  Loss of reputation or income through error or fraud.
-  By planning, remove the risk of insufficient funds to cover the costs of animal welfare activities in the future years.

These meetings are also used to ensure that the Branch operates in accordance with any relevant National Society rules, processes and initiatives, guided by the Branch Partnership Manager.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the Branch are to promote the work and objectives of the National Society of the RSPCA, to prevent animal cruelty, to promote kindness to animals and to alleviate the suffering of animals through all lawful means, with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's aims and continue to deliver benefits to the public.

The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

ALLEVIATING SUFFERING

A priority for the Branch is to ensure appropriate veterinary care is available for animals whose owners are on benefits or a low income and may be reluctant or anxious about the costs of seeing a vet.

The Branch provides financial assistance towards veterinary treatment for sick or injured animals owned by local people on low incomes where possible.

 **adopt**
save a life



SPAYING AND NEUTERING

A continued priority for the Branch is to promote the spaying and neutering of pets and feral populations of animals, to prevent unwanted animals being born, to enhance the health and welfare of adult animals and to control the local populations of animals.

The Branch provides financial support to assist local families on low incomes to encourage the spaying and neutering of pets, and will also be available to contribute financially to the control of feral populations.

MICROCHIPPING SERVICES

We provide a pet microchipping service, we have fully trained, qualified and insured RSPCA Cumbria West microchipping practitioners available, so enable us to provide this essential, now often legally required service, cost effectively for the benefit of the people and pets of West Cumbria.

EDUCATION AND ADVICE

The Branch Trustees and Volunteers are all passionate about improving the health and welfare of animals through educational guidance and supportive advice to all generations.

We are in a central location in Whitehaven Town Centre where people can easily pop in, and usually attend many local events, we are recognized, are approached and interact with people in a positive and empathetic way. We use this approach to encourage discussion and so we can give any support, guidance, leaflets or information provided by the National RSPCA that may be required, we hope that people will feel comfortable enough to approach us if they need us.

If we do not have the knowledge or are unsure as to the correct support and advice required, we always refer the person to the relevant professional.

PET FOOD BANK SUPPORT

Cumbria West provides free and fully funded pet food in bulk to local food banks, including the North Lakes Food Bank network, Kells Whitehaven support and from our offices in Whitehaven. Any person who has been referred to a food bank for general support is also entitled to pet food support if they have pets in need. We can use this contact to initiate further support hopefully in a friendly way at the food bank hub for our local families and individuals in need, from simple vaccination and neutering help, to picking up more serious problems that an owner may not have been able to address.



By donating to pets in need today, you help keep innocent animals from going hungry, being rehomed or even abandoned.

If you're able to, please leave donations of food, treats, toys, bedding etc. in the special collection bin in our courtyard.

Thank you!


We need to support and keep these pets with their human families where possible, the alternative of the loss of your family pet when times are really bad anyway would be heartbreaking for all concerned.

We also accept donations of new and sealed pet food, and we also have an Amazon Wish List so our generous supporters can help us to feed and care for pet families in Cumbria.

FUNDRAISING

To enable us to provide the services and support that we believe is so necessary for our local area we are committed to raise the funding required, through our current established methods, but also employing new approaches for us at our charity, including online sales, and to develop as many funding streams as possible.

We will continue to learn, to update, and modernise, with continued interaction through social media. We will research, identify and utilize new fundraising methods and trends, while offering fun and interesting ways of interacting with people during all our fundraising activities.

Our Clothing and Accessories Emporium, Bric-a-brac shop and Courtyard Sales area of books, DVD's, films, children's clothes has continued to attract new customers, so much so that we have consistently been smashing our own sales records!

During 2023 the trustees agreed to purchase a van for our charity, this was achieved and we are now mobile! and much more flexible in the ways we can transport animals, pick up donations and house clearance items. Picking up donations in our van is becoming a valuable source of donations for our shops, as well as keeping our stock levels lovely and healthy!

RESCUING AND REHOMING LOST, ABUSED AND UNWANTED ANIMALS

Funds raised goes towards rescuing and rehoming lost, abused and unwanted animals, Cumbria West accept animals that have already been rescued by the RSPCA Inspectors. Once these animals are in our care, they are vet-checked and all treatment and care is then funded by us, including being neutered, micro-chipped and given their annual injections before being re-homed.

Often an animal needs to recover from their traumatic experiences, or veterinary treatment, after they have been rescued, they need a little time with one of our wonderful animal fosterers to get the love and affection they need. We fund all the animal's day to day living costs, the fosterers provide the magic, until the animal is ready for their forever home.

We also use local kenneling services in the short term for animals who need a safe place to stay, we always inspect the kenneling services before we use them to ensure the animals get the best care possible.





RSPCA CUMBRIA WEST BRANCH LOCATION, PREMISES AND FACILITIES

Cumbria West Branch of the RSPCA is located in the middle of our coastal town of Whitehaven, our catchment area covers a large area of Cumbria. We are lucky to live in such a beautiful county, our 'patch' includes some of the very picturesque and popular Lake District National Park, which

attracts many visitors. We are also at the very start (or end) of the Coast 2 Coast Walking and Cycling Route, it's just over the road from our shop!

Our location is central to the areas we work in and our premises are located in the Market Place, which is great for passing trade, full of activity and the colourful life of our town.

We have two retail areas on the ground floor, with an office area above, with disabled access, kitchen and restroom facilities.

We process our lovely donations and get them ready for sale on the three floors above the shops, we also sell through online platforms so we can get the best possible value for more specialist or collector's items and clothing.

In between the two retail spaces we have a courtyard area that we use as a market style sales space, as well as events, it's bright and cheerful and full of interesting treasures!



Cumbria West Branch Boundaries



RSPCA CUMBRIA WEST CHRISTMAS CHARITY SHOPS 2023



BREAKDOWN OF ANIMAL WELFARE ACTIVITIES PROVIDED IN 2023

SPAYING AND NEUTERING

As part of our Spaying and Neutering Objectives, RSPCA Cumbria West provided the funding for the following procedures, according to records provided.

	2023	2022
DOG Neuter/Spay	57 (30 rescued, 27 local assistance)	23
CAT Neuter/Spay	76 (52 rescued, 20 local assistance, 4 TNR*)	31
RABBIT Neuter/Spay	15 (10 rescued, 5 local assistance)	0

*TNR – trapped, neutered and then released

RESCUING, FOSTERING AND REHOMING

After being rescued and fostering the following animals were successfully rehomed into their loving forever homes.

	2023	2022
DOGS rehomed	34	60
CATS rehomed	50	71
RABBITS rehomed	14	16
OTHERS rehomed	8	58

RSPCA West Cumbria also provided loving, dignified and veterinary supported end of life care for one rescued dog, and one rescued rabbit, they had both been subjected to cruelty and we just could not save them. We do this vital work as part of our obligation to alleviate the suffering of animals.

Each animal rehomed was vet-checked, neutered, micro-chipped and given their annual injections before being re-homed as required by our operating policies.

Our activities regarding rescuing, fostering and rehoming have regained pace following the 2021 restrictions placed on us during the Covid 19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

Our achievements and performance have continued to improve over 2023, we are no longer negatively affected due to the covid pandemic. Our charity's overall operations are now more impacted due to the increased cost-of-living, leaving people with less money overall to care for their pets, more people are asking for more help.

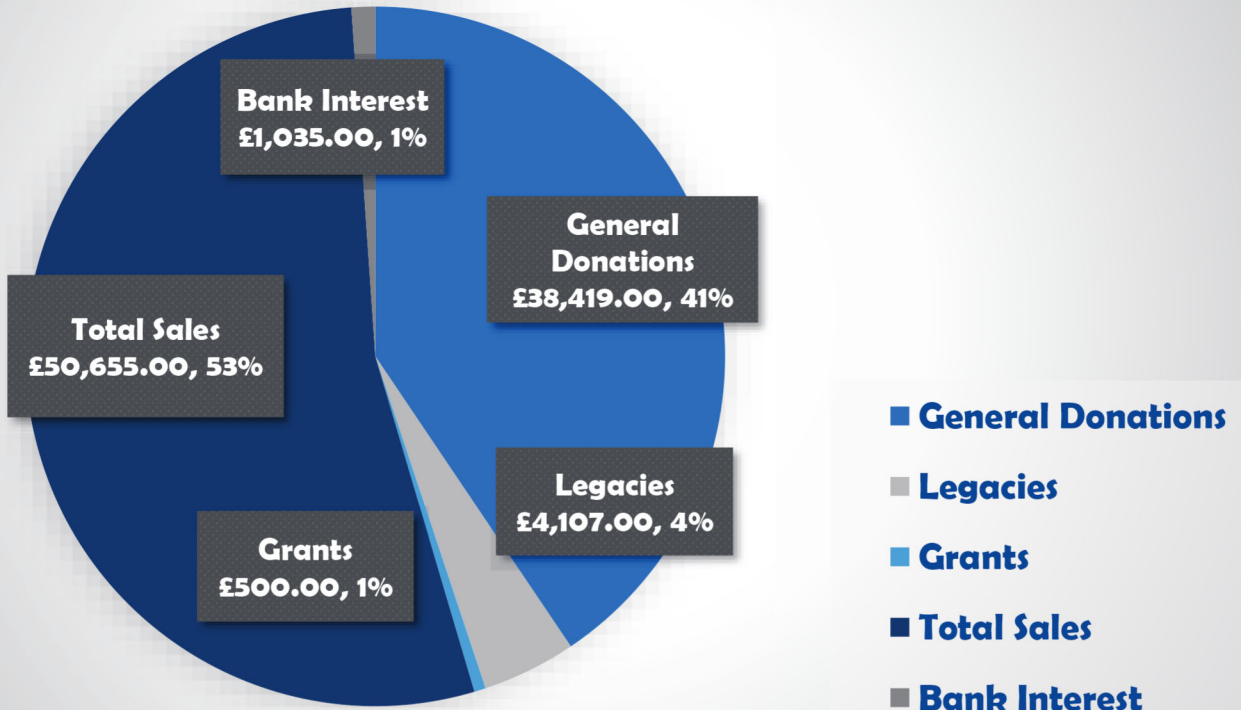
We have planned for 2024, we need growth to meet demand, we will do this by recruiting more volunteers and trustees, fundraising more effectively, spending wisely and treating the many rather than the few animals, if possible, to spread our resources fairly throughout our catchment area.


**COULD YOU
FOSTER
A DOG OR CAT?**

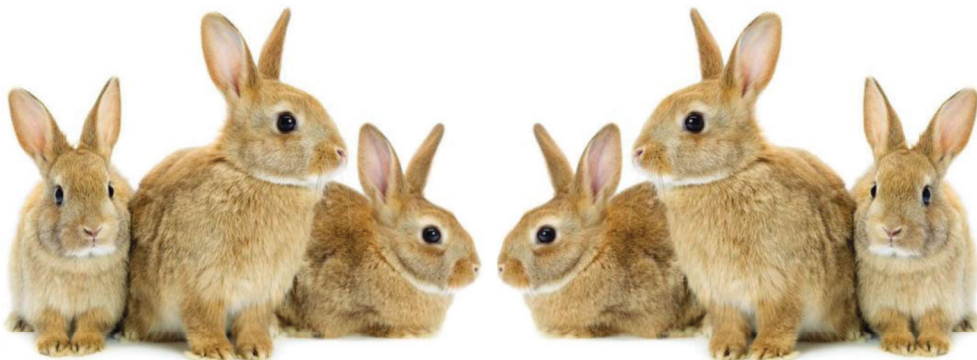
PLEASE GET IN TOUCH



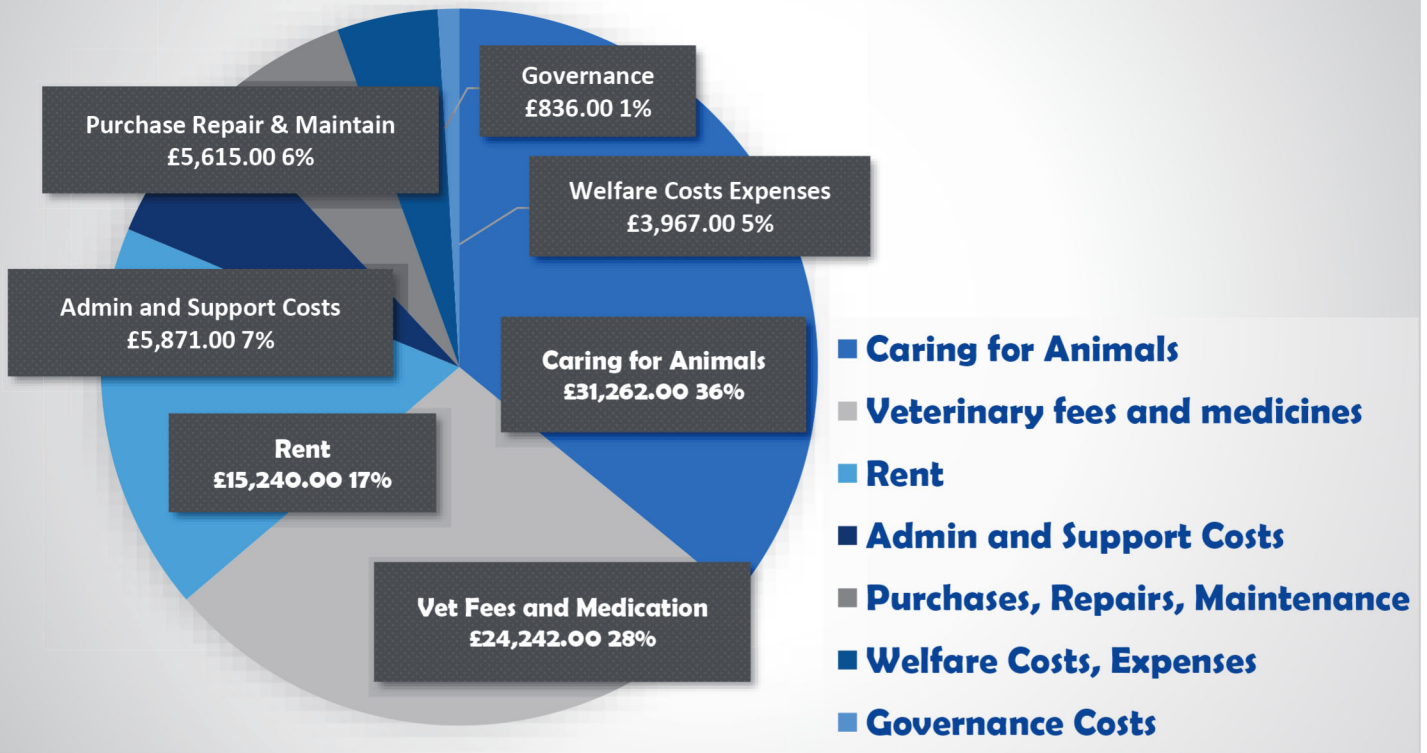
CUMBRIA WEST INCOME 2023




 INCOME	2023	2022
General Donations	£38,419.00	£44,515.00
Legacies	£4,107.00	£16,164.00
Grants	£500.00	£0
Total Sales and Fundraising	£50,655.00	£32,330.00
Bank Interest	£1,035.00	£503.00
TOTAL INCOME	£94,716.00	£93,512.00



CUMBRIA WEST EXPENDITURE 2023



 EXPENDITURE	2023	2022
Caring for Animals	£31,262.00	£25,221.00
Veterinary fees and medicines	£24,242.00	£32,512.00
Rent	£15,240.00	£12,700.00
Admin and Support Costs	£5,871.00	£6,800.00
Purchases, Repairs, Maintenance	£5,615.00	£5,706.00
Welfare Costs, Expenses	£3,967.00	£5,176.00
Governance Costs	£836.00	£816.00
TOTAL EXPENDITURE	£87,033.00	£88,931.00



FUTURE PLANS

Our challenges continue, we plan to make our RSPCA Branch work effectively, together as a team, with our one aim, which is to protect animals, joining us together.

Our building will work to recycle more, sell more and waste less. We will continue to broaden our horizons, use our imaginations and intellects to care for and support the animals in Cumbria.

We will continue to operate in a transparent manner, sharing information, while supporting each other, so we can provide the best possible service for the cause that we all believe in so strongly.

SPAYING AND NEUTERING

We will make an initial sum of £5000 available to provide spaying and neutering funding for those animals that need to be rehomed, and for those pet owners who may be facing financial hardship that require our financial assistance. We will also use this funding for any feral animals that require spaying and neutering. We can revisit this financial commitment if required and allocate more funding, as we believe that this strategy is in the best interests of the animals that we support. We will make our strategy visible and available to the people of West Cumbria and promote the reasons why spaying and neutering pets is so important.

RESCUING, FOSTERING AND REHOMING

We will increase the numbers of animals we rescue, foster and rehome, we will continue to recruit more Volunteers and Fosterers, to again add to our core of dedicated, experienced and skilled Trustees and Volunteers. We intend to provide support and guidance to our new recruits, so they feel comfortable and confident when carrying out their new roles, and to help us retain these new staff that we need to meet our animal welfare objectives.

PROVIDING FUNDING FOR VETERINARY CARE

To alleviate the suffering of animals we will continue to provide funding for veterinary care, which will be assessed on an individual, case by case basis, we envisage that we will provide emergency treatment for animals with no owner, including wild animals and to support pet owners who are on a low income. We will also ensure that we will provide the elements required to support peaceful and pain free end of life care for those animals who come to us needing this essential consideration.



RETAIL

Our retail sales have continued to improve over again over 2023, we have been promoting sales, dressing our windows and keeping the shops as bright and cheerful as possible!

Our customers tell us our prices are fair, and we have the best bargains.

We have started PAT Testing small electrical appliances that have been kindly donated, this has given the customers more choice and the items have been selling well.

We will keep the shopping and browsing experience interesting and appealing for our consumers, which is a active consideration due to the competition from other charities operating around our location.

FUNDRAISING EVENTS

We have a had a full diary of events and fundraising extravaganzas planned over 2023 and we will continue to increase our repertoire of offerings to help us to raise funds in interesting ways, our customers enjoy our relaxed, fun and easy approach.

We are very keen raise our profile and increase the public's awareness of our activities.

GREEN CREDENTIALS

Th general public are becoming more invested in ethical green processes, we plan to continue to highlight our stance that we will not waste any donations.

We are upcycling, reusing goods, mending clothing and recycling items, while helping our local community, we are the ideal vehicle for this. We review the products and packaging that we use for all our activities continuously, so we can operate in a cost effective way, and reduce negative impacts we have on our environment.

EMBRACING TECHNOLOGY AND SOCIAL MEDIA

We have effective systems to streamline the consumers experiences in our retail spaces, transactions, donations and purchasing is easy for the consumer and our volunteers, and time spent overall on managing our accounts is more manageable. Financial and business information for our trustees and volunteers will continue to be clear and unambiguous. We will use social media to raise our profile, use marketing techniques, fundraise, and promote animal welfare through education.

EDUCATION

We plan to continue to improve the welfare of animals through the engagement, education and guidance of all generations of our local population.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

- 1. Select suitable accounting policies and then apply them consistently;**
- 2. Make judgements and estimates that are reasonable and prudent; and**
- 3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in operation.**

The Trustees are responsible for keeping proper accounting records that 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 1993. They have general responsibility for taking such steps as are reasonably open to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



♥ WE NEED TO OFFER OUR HEARTFELT GRATITUDE TO THE FOLLOWING PEOPLE ♥

WE THINK THEY ARE ALL ABSOLUTELY FAB! SO, A BIG THANK YOU GOES TO.....

EVERY SINGLE PERSON THAT HAS HELPED AND SUPPORTED US over the last 12 months, for every single time you thought of us and donated your spare change, or brought us your preloved treasure!

We are so grateful for every single thing, it doesn't matter how small, for every time you shared a picture of our animals looking for love on Facebook, for every visit to our shop to look for a bargain, for every purchase, for every flutter on our fantastic tombola, and all the absolutely wonderful prizes that we have been given.

FOR THE SPECIAL FRIENDS OF OUR BRANCH who donated to us directly into our Nat West Bank or PayPal Accounts, we are so grateful for your support and kindness.

ALL OUR LOVELY PEOPLE THAT SHOP, DONATE OR VISIT US, YOU ARE JUST AWESOME! you are giving local animals in our community the chance of a happy and loving home, to have the tender care and compassion that they deserve, what can possibly feel better than that?

TO ALL THE VETERINARY PRACTICES we use, and to all their dedicated and professional staff. Special mentions go to West Lakes Veterinary Group, Galemire Vets, Millcroft Vets, and The Vet Whitehaven Practice, we know that we can rely on you to do the best for our animals.

TO THE KENNELING SERVICES we use, special mention to Bank End Kennels and Cattery who are fab and all the other local kennels, thank you for being there when the animals need you.

TO WHITEHAVEN COMMUNITY TRUST who own the premises we rent, thank you for being supportive, flexible, and very tolerant! allowing us to continue to grow, with a special mention again to Kerry and Kim.

TO OUR ACCOUNTANT Ian Scott, and Rachel Simpson at Saint and Co, thank you for your service and expertise, we are eternally grateful for your help and support.

A special big nod of thanks to our area Inspectors Martyn Fletcher , Graham Carter and Chris Towler, your support, advice and teamwork is very much appreciated, we are looking forward to another great year working with you all, as long as you bring the biscuits.




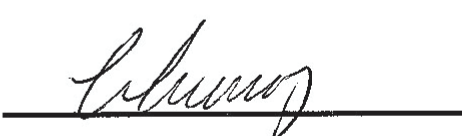




Denise McCabe, our Branch Partnership Manager, we thank you.

Our Volunteers and Trustees are the backbone of our charity, without them we would be nothing, we simply could not function, you donate your time and skills with a generosity of spirit that never ceases to amaze.

We have the best Animal Foster Carers in the universe, the Chester Cats remain central to the way we work and how we care for our animals. These people are so precious, the love, attention, rehabilitation and patience they give to the little souls in their care is amazing. We will never underestimate the skill and commitment it takes to do what you do, with picking up animals and rehoming as well, we just can't thank you enough.



 **The Trustees approved and signed this report in June 2024**

Karen Payne		Honorary Chairperson
Ally Chester		Honorary Secretary Membership Secretary Rehoming Coordinator Welfare Assistance
Georgina Fisher		Honorary Treasurer Volunteer Coordinator
Chris Gurney		Lotteries and Charity Commission Official
Dave Eades		Fostering Coordinator
Laura Chester		Fundraising Coordinator
Craig O'Neil		Assistant Fundraising Coordinator
Greg Fisher		Training Coordinator Health and Safety Coordinator

R.S.P.C.A. Cumbria West Branch
Unaudited Financial Statements
31 December 2023

SAINT & CO

Chartered accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

R.S.P.C.A. Cumbria West Branch

Financial Statements

Year ended 31 December 2023

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R.S.P.C.A. Cumbria West Branch

Independent Examiner's Report to the Trustees of R.S.P.C.A. Cumbria West Branch

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of R.S.P.C.A. Cumbria West Branch ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Scott BA(hons), FCA, DChA
Independent Examiner

Saint & Co.
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

R.S.P.C.A. Cumbria West Branch

Statement of Financial Activities

Year ended 31 December 2023

			2023	2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	43,026	43,026	60,679
Other trading activities	5	50,655	50,655	32,330
Investment income	6	1,035	1,035	503
Total income		<u>94,716</u>	<u>94,716</u>	<u>93,512</u>
Expenditure				
Expenditure on charitable activities	7,8	87,033	87,033	88,931
Total expenditure		<u>87,033</u>	<u>87,033</u>	<u>88,931</u>
Net income and net movement in funds		<u>7,683</u>	<u>7,683</u>	<u>4,581</u>
Reconciliation of funds				
Total funds brought forward		92,834	92,834	88,253
Total funds carried forward		<u>100,517</u>	<u>100,517</u>	<u>92,834</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 4 to 10 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	18,142	4,300
Current assets			
Debtors	15	2,852	343
Cash at bank and in hand		84,041	94,284
		<u>86,893</u>	<u>94,627</u>
Creditors: amounts falling due within one year	16	4,518	6,093
Net current assets		<u>82,375</u>	<u>88,534</u>
Total assets less current liabilities		<u>100,517</u>	<u>92,834</u>
Net assets		<u>100,517</u>	<u>92,834</u>
Funds of the charity			
Unrestricted funds		<u>100,517</u>	<u>92,834</u>
Total charity funds	17	<u>100,517</u>	<u>92,834</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024, and are signed on behalf of the board by:

Mrs A Chester
Trustee

The notes on pages 4 to 10 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Pottery Courtyard, 13 Market Place, Whitehaven, Cumbria, CA28 7JG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There have been no judgements (apart from those involving estimations) made in the process of applying the entity's accounting policies and none that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

No accounting estimates or assumptions were made concerning the future. No key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year were made.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of generating funds relate to costs of attracting voluntary income and running the charity shop.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charities activities.

Costs in respect of charitable activities relate to those costs incurred to deliver the charities activities and services for its beneficiaries.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
General Donations	38,419	38,419	21,297	21,297
Legacies				
Legacies	4,107	4,107	16,164	16,164
Grants				
Grants receivable	500	500	23,218	23,218
	<u>43,026</u>	<u>43,026</u>	<u>60,679</u>	<u>60,679</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales	50,655	50,655	32,330	32,330

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,035	1,035	503	503

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Animal Welfare	80,326	80,326	81,315	81,315
Support costs	6,707	6,707	7,616	7,616
	<u>87,033</u>	<u>87,033</u>	<u>88,931</u>	<u>88,931</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Animal Welfare	80,326	5,871	86,197	88,115
Governance costs	–	836	836	816
	<u>80,326</u>	<u>6,707</u>	<u>87,033</u>	<u>88,931</u>

9. Analysis of support costs

	Analysis of support costs animal welfare	Total 2023	Total 2022
	£	£	£
Premises	1,639	1,639	1,868
General office	3,637	3,637	4,365
Human resources	597	597	567
Governance costs	834	834	816
	<u>6,707</u>	<u>6,707</u>	<u>7,616</u>

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,791	1,433
Operating lease rentals	1,638	1,868

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>714</u>	<u>714</u>

12. Staff costs

There were no staff employed during the year.

13. Trustee remuneration and expenses

The trustees were reimbursed £609 in travel expenses during the year.

14. Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2023	11,148	–	11,148
Additions	1,833	14,800	16,633
At 31 December 2023	<u>12,981</u>	<u>14,800</u>	<u>27,781</u>
Depreciation			
At 1 January 2023	6,848	–	6,848
Charge for the year	1,533	1,258	2,791
At 31 December 2023	<u>8,381</u>	<u>1,258</u>	<u>9,639</u>
Carrying amount			
At 31 December 2023	<u>4,600</u>	<u>13,542</u>	<u>18,142</u>
At 31 December 2022	<u>4,300</u>	<u>–</u>	<u>4,300</u>

15. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>2,852</u>	<u>343</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	–	4,055
Accruals and deferred income	<u>4,518</u>	<u>2,038</u>
	<u>4,518</u>	<u>6,093</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
Prevention of Cruelty to Animals	<u>92,834</u>	<u>94,716</u>	<u>(87,033)</u>	<u>100,517</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022
Prevention of Cruelty to Animals	<u>88,253</u>	<u>93,512</u>	<u>(88,931)</u>	<u>92,834</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	18,142	18,142
Current assets	86,893	86,893
Creditors less than 1 year	<u>(4,518)</u>	<u>(4,518)</u>
Net assets	<u>100,517</u>	<u>100,517</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,300	4,300
Current assets	94,627	94,627
Creditors less than 1 year	<u>(6,093)</u>	<u>(6,093)</u>
Net assets	<u>92,834</u>	<u>92,834</u>

R.S.P.C.A. Cumbria West Branch

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

R.S.P.C.A. Cumbria West Branch

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
General Donations	38,419	21,297
Legacies	4,107	16,164
Grants receivable	500	23,218
	<u>43,026</u>	<u>60,679</u>
Other trading activities		
Sales	50,655	32,330
	<u>50,655</u>	<u>32,330</u>
Investment income		
Bank interest receivable	1,035	503
	<u>1,035</u>	<u>503</u>
Total income	<u>94,716</u>	<u>93,512</u>
Expenditure		
Expenditure on charitable activities		
Purchases	831	1,340
Operating leases	1,638	1,868
Rent	15,240	12,700
Repairs and maintenance	1,993	2,933
Insurance	368	1,452
Other establishment	383	302
Motor vehicle expenses	2,374	–
Other motor/travel costs	732	1,766
Legal and professional fees	836	816
Other office costs	3,449	4,208
Depreciation	2,791	1,433
Veterinary Fees and medicines	24,429	32,669
Care of animals	31,859	25,788
Contribution to Regional Fund	110	1,656
	<u>87,033</u>	<u>88,931</u>
Total expenditure	<u>87,033</u>	<u>88,931</u>
Net income	<u>7,683</u>	<u>4,581</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Animal Welfare		
<i>Activities undertaken directly</i>		
Purchases	831	1,340
Rent	15,240	12,700
Repairs & Maintenance	1,993	2,933
Insurance	368	1,452
Advertising	383	302
Motor vehicle expenses	2,374	–
Officer's travel expenses	732	1,766
Depreciation	2,791	1,433
Veterinary fees and medicines	24,242	32,512
Care of animals	31,262	25,221
Contribution to Regional Fund	110	1,656
	80,326	81,315
<i>Support costs</i>		
Operating leases	1,638	1,868
Administration expenses	3,449	4,208
Bank charges	187	157
Volunteer expenses	597	567
	5,871	6,800
Governance costs		
Accountancy fees	836	816
	87,033	88,931
Expenditure on charitable activities	87,033	88,931

Accounts



**CUMBRIA WEST
BRANCH**

**TRUSTEES AND VOLUNTEERS
ANNUAL REPORT
YEAR ENDING
31ST DECEMBER 2022**

CHARITY NUMBER 232261



THE RSPCA CUMBRIA WEST BRANCH TEAM

RSPCA Cumbria West Branch Manager and Trustees

Denise McCabe - Branch Partnership Manager

Ally Chester - Honorary Secretary

Membership Secretary

Rehoming Team Coordinator

Welfare Assistance

Online Training Manager

**Chris Gurney - Lotteries and Charity Commission
Official**

Karen Payne - Honorary Chairperson

Georgina Fisher - Honorary Treasurer

Volunteer Coordinator

Dave Eades - Fostering Coordinator

Laura Chester - Fundraising Coordinator

Norah Messenger - Events Coordinator

**Craig O'Neil - Assistant Fundraising
Coordinator**

RSPCA Cumbria West Branch In-House Volunteers

Natalie Bennett

Laura Corkill

Greg Fisher

Andrew Matthews

Diane Routledge

Karen Benson

Claire Dawson

Holly Hall

Rita Miller

Carol Stephenson

Wendy Boss

Leigh Eldon

Helen Harwood

Julie Patterson

Diana Warwick

RSPCA Cumbria West Foster Team

Bethany Baden

Claire and Ben Casey

Susan Donaldson & Steve

Harrison

Anne Dunne

Jacqui Gavin

Lesleigh McKitten

Rita Miller

Lisa Pederson

Ann Ray

Philomena Stanley

Elaine Willan

And the wonderful Chester Cats

Karen Baker

Darrell Cerva

Christina Duffy

Kathryn East

Marina and Rob Grout

Amanda and Murray McNab

Maria Moore

Sue Powel

Ellie Simpson

Jade Tonge

Emma and Ethan Williams

Charlie Brough

Laura Chester

Heather and Andy Duignan

Zoe Frears

David McAlister

Norah's Ark Messenger

Karen Payne

Tracy and Donald Purdie

Lesley Sloan

Roland Wilkinson

Casey Wilson

Independent Examiner

Ian Scott

Saint and Co. Chartered Accountants

12 - 13 Church Street

Whitehaven

CA28 7AY

Bankers

Nat West

31 Pow Street

Workington

CA14 3WY



RSPCA CUMBRIA WEST BRANCH CONTACT DETAILS

TO REPORT ANIMAL CRUELTY CALL 0300 1234 999

or visit <https://www.rspca.org.uk/utilities/contactus/reportcruelty>

If you see, or suspect, that a person may be treating an animal badly, whether this is physical violence, neglect or any other form of cruelty, you should report this to the RSPCA cruelty line (8am-8pm, seven days a week).

TO REPORT INJURED WILDLIFE visit <https://www.rspca.org.uk/utilities/contactus/reportcruelty>

TO CONTACT Department of Environment Fisheries and Agriculture (DEFRA) call 0300 020 0301

RSPCA Cumbria West's Principle Address:

The Pottery

13 – 15 Market Place

Whitehaven

CA28 7JB

Telephone – 01946 693585

E-mail – rspcacumbriawest@btconnect.com

Website – www.rspcacumbriawest.co.uk

Facebook - <https://www.facebook.com/rspcacw>

Facebook Fundraising Page - <https://www.facebook.com/rspcacwfundraising>

Also find us on Instagram, TikTok, LinkedIn, eBay, Indeed

We accept PayPal, Just Giving, Crowd Funding, Amazon Wishlist and BACS Donations

Our Charity Shop is open every day until 4pm, we would love to accept any preloved, new or nearly new items, such as bric-a-brac and clothing, anytime we are open.

If you would like to pop in for a chat, just give us a call, or drop us a line, we are here to support our local people.



STRUCTURE, GOVERNANCE AND MANAGEMENT OF RSPCA CUMBRIA WEST BRANCH

The Cumbria West Branch is constituted as an unincorporated association. The Branch operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2019).

A committee of Trustees, elected at the AGM, governs the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Branch operates within a national network of organisations that pursue the same objectives, known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments.

A regional structure, which is overseen on a national basis, brings several Branch colleagues together along with Inspectors, regional and national representatives on a regular (at least bi-annual) basis. The purpose is to discuss regional funding, coordinate policies and objectives as well as provide opportunities for colleagues to share knowledge and experiences.

The Branch Partnership Manager for the Cumbria West Branch in 2022 was once again Denise McCabe.

The West Cumbria Branch also has links with and works with a spirit of cooperation with other branches and organisations committed to the same overall objectives and interests within our geographical area.

The Cumbria West Branch actively recruits and trains office and retail volunteers, fosterers, 'friends of' and helpers for operational activities, events and to ensure the smooth and effective running of the branch.

The Cumbria West Branch also actively recruits Trustees to further our areas of expertise and to enhance our current services.

The Cumbria West Branch at all times will promote further individual and joint membership subscriptions of our National RSPCA Body.



BRANCH MANAGEMENT

The Trustees meet at least every eight weeks to discuss progress on the year's activities, to set desired objectives, agree any required actions, with set timescales and the expectations regarding quality, in a democratic and fair manner.

Branch finances are reviewed at each meeting to ensure donated funds are used appropriately and to mitigate any risks.

The Trustees also examine other operational and business risks and confirm that they have established systems to mitigate any significant risks, such as:

- 🐾 The safety, health and welfare of all Trustees, Volunteers and RSPCA Representatives.**
- 🐾 The safety, health and welfare of all our customers and visitors attending our Establishments and Events.**
- 🐾 The safety, health and welfare of all Animals under our care and the people supporting them if relevant.**
- 🐾 Loss of reputation or income through error or fraud.**
- 🐾 By planning, remove the risk of insufficient funds to cover the costs of animal welfare activities in the future years.**

These meetings are also used to ensure that the Branch operates in accordance with any relevant National Society rules, processes and initiatives, guided by the Branch Partnership Manager.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the Branch are to promote the work and objectives of the National Society of the RSPCA, to prevent animal cruelty, to promote kindness to animals and to alleviate the suffering of animals through all lawful means, with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's aims and continue to deliver benefits to the public.

The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

ALLEVIATING SUFFERING

A priority for the Branch is to ensure appropriate veterinary care is available for animals whose owners are on benefits or a low income and may be reluctant or anxious about the costs of seeing a vet.

The Branch provides financial assistance towards veterinary treatment for sick or injured animals owned by local people on low incomes where possible.

adopt
save a life



SPAYING AND NEUTERING

A continued priority for the Branch is to promote the spaying and neutering of pets and feral populations of animals, to prevent unwanted animals being born, to enhance the health and welfare of adult animals and to control the local populations of animals.

The Branch provides financial support to assist local families on low incomes to encourage the spaying and neutering of pets, and will also be available to contribute financially to the control of feral populations.

EDUCATION AND ADVICE

The Branch Trustees and Volunteers are all passionate about improving the health and welfare of animals through educational guidance and supportive advice to all generations.

We are in a central location in Whitehaven Town Centre where people can easily pop in, and usually attend many local events, we are recognized, are approached and interact with people in a positive and empathetic way. We use this approach to encourage discussion and so we can give any support, guidance, leaflets or information provided by the National RSPCA that may be required, we hope that people will feel comfortable enough to approach us if they need us.

If we do not have the knowledge or are unsure as to the correct support and advice required, we always refer the person to the relevant professional.

FUNDRAISING

To enable us to provide the services and support that we believe is so necessary for our local area we are committed to raise the funding required, through our current established methods, but also using new approaches due to the restrictions we have a duty to adhere to because of the continued threats of the Covid 19 virus and other possible pandemic viral mutations.

We will continue to learn to modernise our systems, to include more interaction through social media, we will continue with our newly developed, robust and modern financial systems which will help us identify and utilize successful fundraising methods and trends, while offering fun and interesting ways of interacting with people during all our fundraising activities.

Our Clothing and Accessories Emporium, Bric-a-brac shop and Courtyard Sales area of books, DVD's, films, children's clothes has continued to attract new customers, so much so that we have consistently been smashing our own sales records!

The investments we made to improve the facilities in our building have allowed us to process and store more items ready for sale, we have successfully been selling more, recycling more and producing much less waste.



RESCUING AND REHOMING LOST, ABUSED AND UNWANTED ANIMALS

Funds raised goes towards rescuing and rehoming lost, abused and unwanted animals, once these animals are in our care, they are vet-checked and treatment is funded if required, neutered, micro-chipped and given their annual injections before being re-homed.

Often while an animal is recovering from their often-traumatic experiences, or veterinary treatment, they need a little time with one of our wonderful animal fosterers to get the love and affection they need. We fund the animal's day to day living costs, the fosterers provide the magic, until the animal is ready for their forever home.

We also use local kenneling services in the short term for animals who need a safe place to stay, we always inspect the kenneling services before we use them to ensure the animals get the best care possible.

RSPCA CUMBRIA WEST BRANCH LOCATION, PREMISES AND FACILITIES

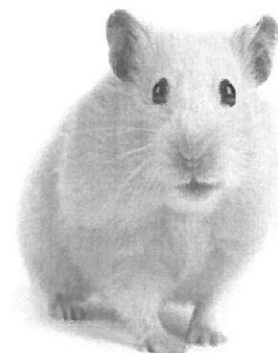
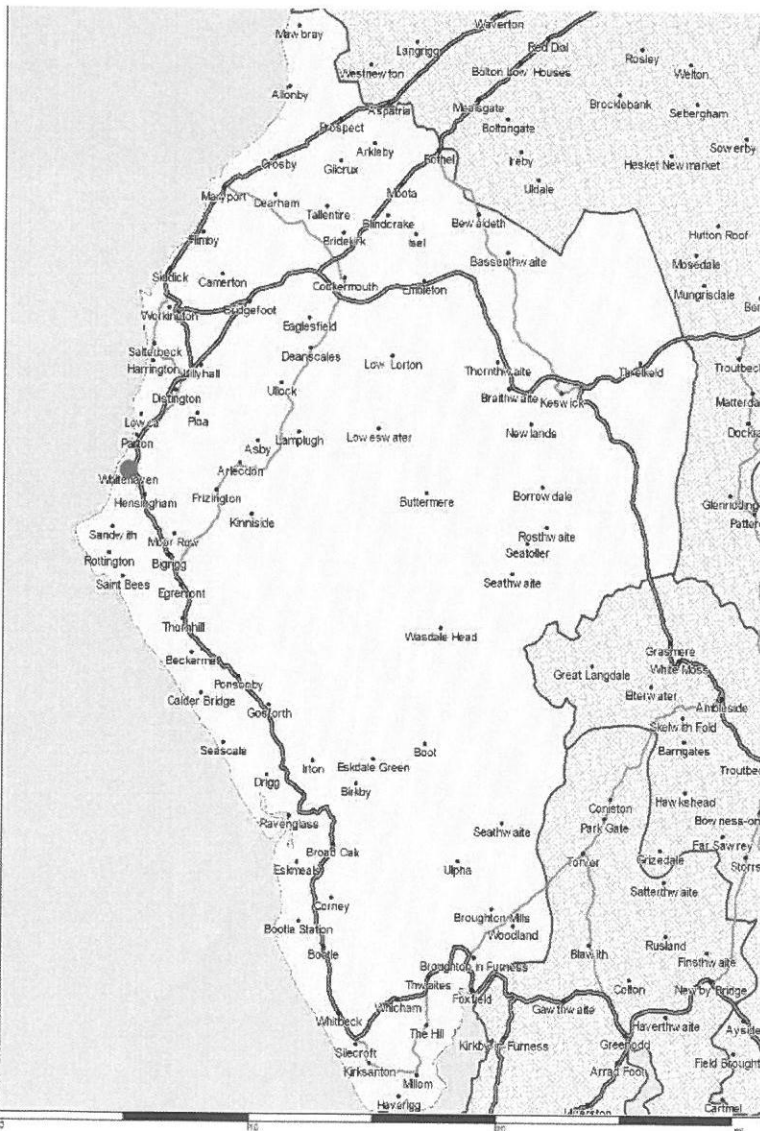
Cumbria West Branch of the RSPCA is located in the centre of the coastal town of Whitehaven, our catchment area covers a large area of Cumbria, including some of the very picturesque and popular Lake District National Park, which attracts many tourists.

We are also at the start of the Coast 2 Coast Walk, and we hope our town centre can continue to recover.

Our location is central to the areas we work in and our premises are located in the Market Place, which is great for passing trade, full of activity and the colourful life of our town.

We have two retail areas on the ground floor, with office areas above, with disabled access, kitchen and restroom facilities. We process clothing in two rooms on 2nd floor, and plan to use another room on the third floor for on-line sales.

In between the two retail spaces we have a courtyard area that we use as a market style sales space, as well as events.



BREAKDOWN OF ANIMAL WELFARE ACTIVITIES PROVIDED IN 2022

SPAYING AND NEUTERING

As part of our Spaying and Neutering Objectives, RSPCA Cumbria West provided the funding for the following procedures, according to records provided.

Dogs Neutered – 23

Cats Neutered – 31

Rabbits Neutered - 0

RESCUING, FOSTERING AND REHOMING

After being rescued and fostering the following animals were successfully rehomed into their loving forever homes.

60 Cats

71 Dogs

16 Rabbits

58 Others

RSPCA West Cumbria also provided loving, dignified and veterinary supported end of life care for 2 rescued dogs as part of our obligation to alleviate the suffering of animals.

Each animal rehomed was vet-checked, neutered, micro-chipped and given their annual injections before being re-homed as required by our operating policies.

Our activities regarding rescuing, fostering and rehoming have regained pace following the 2021 restrictions placed on us during the Covid 19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

Our achievements and performance have continued to improve over 2022 and although we are no longer negatively affected due to the covid pandemic, our charity's overall operations have been impacted due to the cost-of-living crisis. More people are asking for help, and consequently our costs have increased.

We have planned for 2023, we need to grow to meet demand, we will do this by recruiting more volunteers and trustees, fundraising more effectively, spending wisely and treating the many rather than the few animals, if possible, to spread our resources fairly throughout our catchment area.

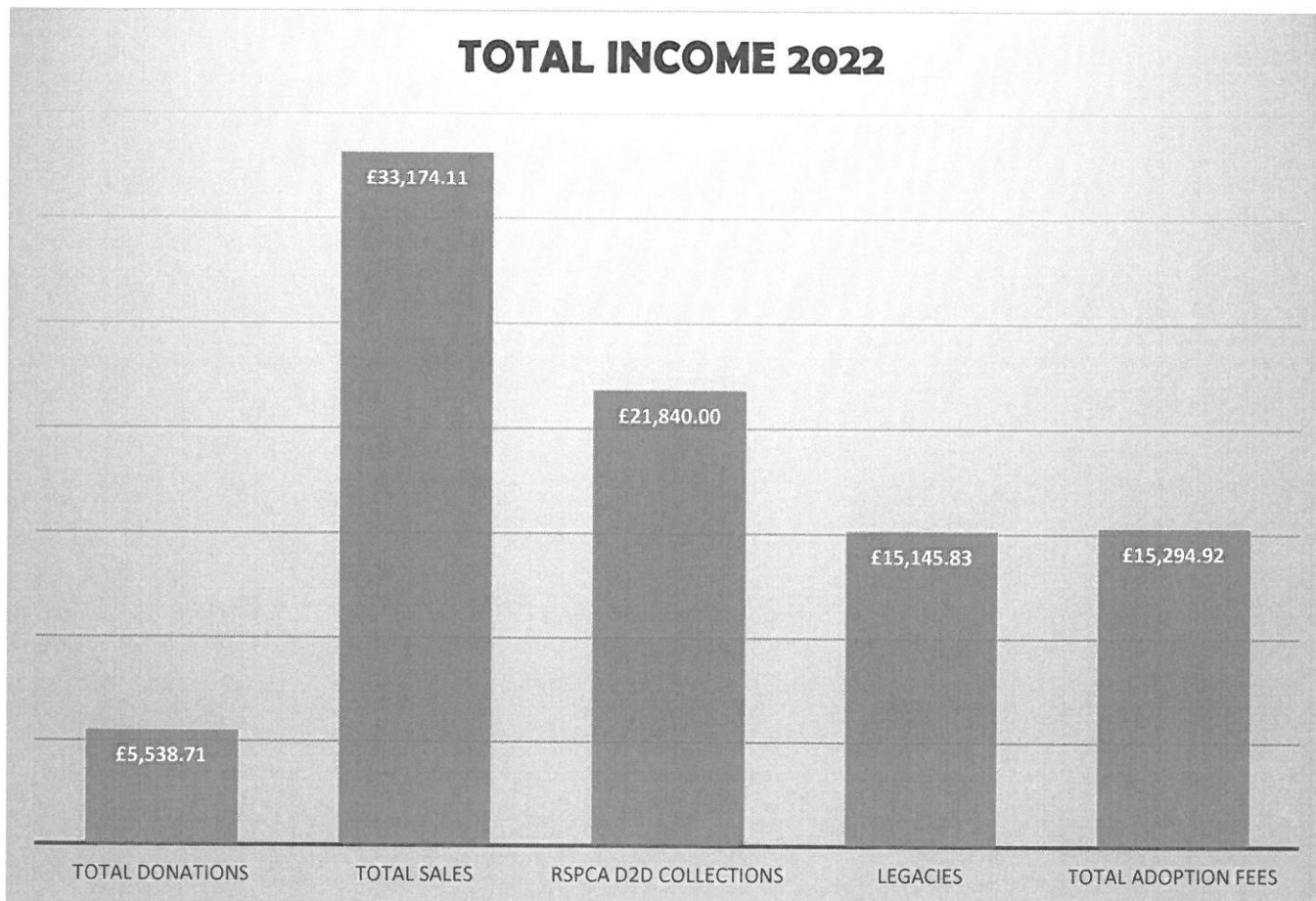
**COULD YOU
FOSTER
A DOG OR CAT?**

PLEASE GET IN TOUCH

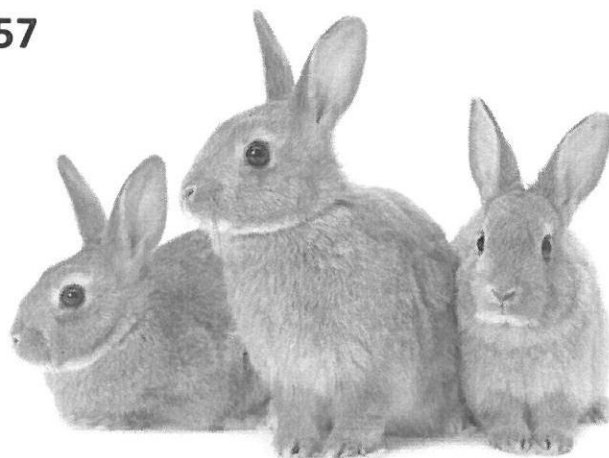


INCOME AND EXPENDITURE

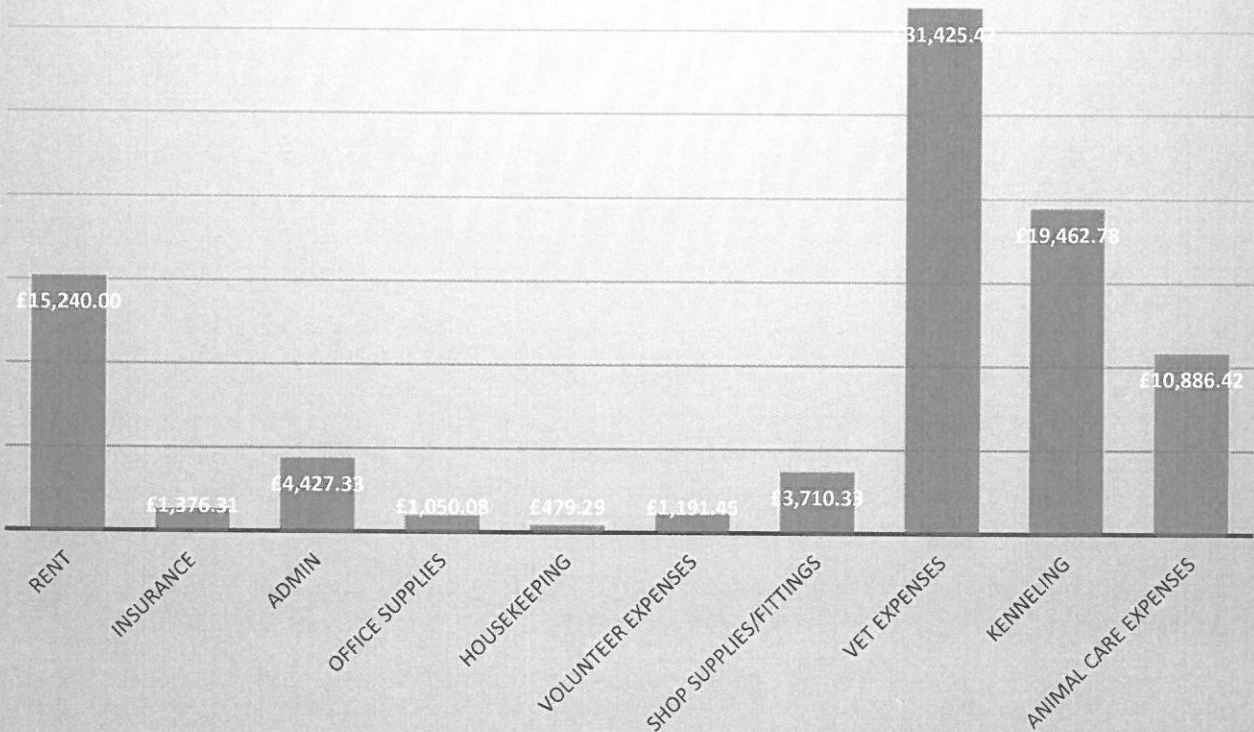
TOTAL INCOME 2022



Total Donations	£5,538.71
Total Sales	£33,174.11
RSPCA D2D Collections	£21,840.00
Legacies	£15,145.83
Total Adoption Fees	£15,294.92
TOTAL INCOME	£90,993.57



TOTAL EXPENDITURE 2022



Rent	£15,240.00
Insurance	£1,376.31
Admin	£4,427.33
Office Supplies	£1,050.08
Housekeeping	£479.29
Volunteer Expenses	£1,191.45
Shop Supplies/fittings	£3,710.33
Vet Expenses	£31,425.42
Kennelling	£19,462.78
Animal Care Expenses	£10,886.42
TOTAL EXPENDITURE	£89,249.41



FUTURE PLANS

Our challenges continue, we plan to make our RSPCA Branch work effectively, together as a team, with our one aim, which is to protect animals, joining us together.

Our building will work to recycle more, sell more and waste less. We will continue to broaden our horizons, use our imaginations and intellects to care for and support the animals in Cumbria.

We will continue to operate in a transparent manner, sharing information, while supporting each other, so we can provide the best possible service for the cause that we all believe in so strongly.

SPAYING AND NEUTERING

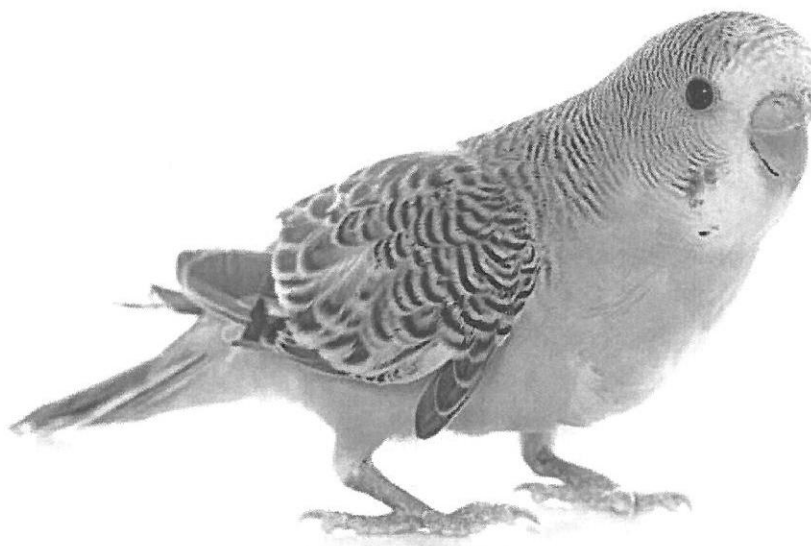
We have estimated that in the next 12 to 18 months again we will make an initial sum of £5000 available to provide spaying and neutering funding for those animals that need to be rehomed, and for those pet owners who may be facing financial hardship that require our financial assistance. We will also use this funding for any feral animals that require spaying and neutering. We can revisit this financial commitment if required and allocate more funding, as we believe that this strategy is in the best interests of the animals that we support. We will make our strategy visible and available to the people of West Cumbria and promote the reasons why spaying and neutering pets is so important.

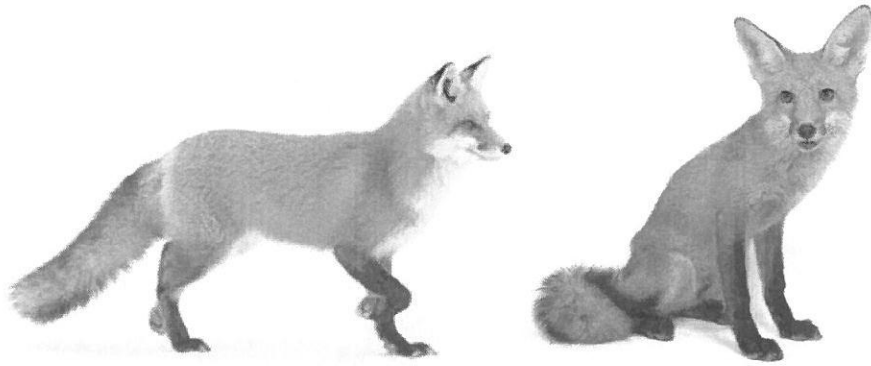
RESCUING, FOSTERING AND REHOMING

We will increase the numbers of animals we rescue, foster and rehome, we will continue to recruit more Volunteers and Fosterers, to again add to our core of dedicated, experienced and skilled Trustees and Volunteers. We intend to provide support and guidance to our new recruits, so they feel comfortable and confident when carrying out their new roles, and to help us retain these new staff that we need to meet our animal welfare objectives.

PROVIDING FUNDING FOR VETERINARY CARE

To alleviate the suffering of animals we will continue to provide funding for veterinary care, which will be assessed on an individual, case by case basis, we envisage that we will provide emergency treatment for animals with no owner, including wild animals and to support pet owners who are on a low income. We will also ensure that we will provide the elements required to support peaceful and pain free end of life care for those animals who come to us needing this essential consideration.





RETAIL

Our retail sales have continued to improve over 2022, we have been promoting sales, dressing our windows with interest and style! We will have the best bargains and our footfall has been great.

We will keep the shopping and browsing experience interesting and appealing for our consumers, which is a active consideration due to the competition from other charities operating around our location.

FUNDRAISING EVENTS

We have a had a full diary of events and fundraising extravaganzas over 2022 and we will continue to increase our repertoire of offerings to raise funds but also to raise our profile and increase the publics awareness of our activities.

GREEN CREDENTIALS

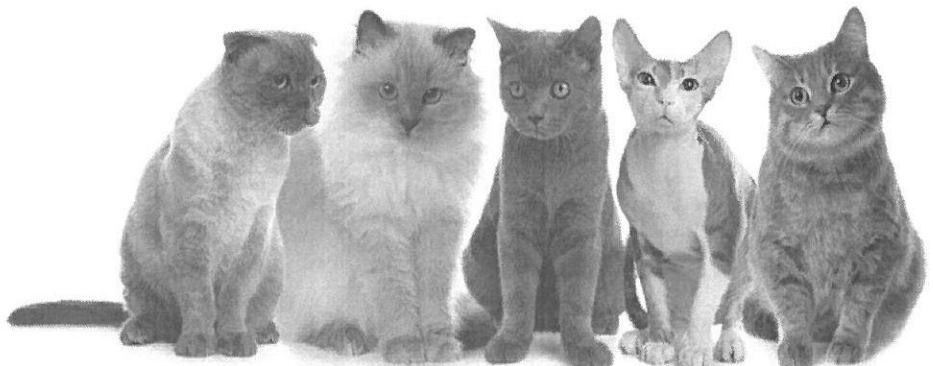
Th general public are becoming more invested in ethical green processes, we plan to highlight our stance that we do not waste or refuse any donation, reusing goods, clothing and recycling items, while helping our local community, is the ideal vehicle for this. We will examine the products and packaging that we use so as to reduce our negative impact on the environment.

EMBRACING TECHNOLOGY AND SOCIAL MEDIA

We have updated our systems to streamline the consumers experiences in our retail spaces, transactions, donations and purchasing is easy for the consumer and our volunteers, and time spent overall on managing our accounts will be reduced. Financial and business information for our trustees and volunteers will continue to be clear and unambiguous. We will use social media to raise our profile, use marketing techniques, fundraise, and promote animal welfare through education.

EDUCATION

We plan to continue to improve the welfare of animals through the engagement, education and guidance of all generations of our local population.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

- 1. Select suitable accounting policies and then apply them consistently;**
- 2. Make judgements and estimates that are reasonable and prudent; and**
- 3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in operation.**

The Trustees are responsible for keeping proper accounting records that 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 1993. They have general responsibility for taking such steps as are reasonably open to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



A WOULD LIKE TO OFFER OUR SINCERE THANKS TO THE FOLLOWING WONDERFUL PEOPLE EVERY SINGLE PERSON THAT HAS HELPED AND SUPPORTED US over the last 12 months, for every single time you thought of us and donated your spare change, or brought us your preloved treasure!

We are so grateful for every single thing, it doesn't matter how small, for every time you shared a picture of our animals looking for love on Facebook, for every visit to our shop to look for a bargain, for every purchase, for every flutter on our fantastic tombola, and all the absolutely wonderful prizes that we have been given.

FOR THE SPECIAL FRIENDS OR OUR BRANCH who donated to us directly into our Nat West Bank Account, we are so grateful for your support and kindness.

All of you, well what can we say except YOU ARE JUST AWESOME! you are giving local animals in your community the chance of a happy and loving home, to have the tender care and compassion that they deserve, what can possibly feel better than that?

TO ALL THE VETERINARY PRACTICES we use, and all the dedicated and professional staff at West Lakes Veterinary Group, Galemire Vets, Millcroft Vets, and our new friends The Vet Whitehaven Practice, we know that we can rely on you to do the best for the animals.

TO THE KENNELING SERVICES we use, special mention to Bank End Kennels and Cattery who are fab and all the other local kennels, thank you for being there when the animals need you.

TO WHITEHAVEN COMMUNITY TRUST who own the premises we rent, thank you for being supportive, flexible, and very patient! allowing us to continue to grow, with a special mention to Kerry and Kim.

TO OUR ACCOUNTANT Ian Scott at Saint and Co, thank you for your service and expertise, we are grateful for your help and support.

A special big nod of thanks to our area Inspectors Martyn Fletcher and Graham Carter, your support, advice and teamwork is very much appreciated, we are looking forward to another great year working with you.

Denise McCabe, our Branch Partnership Manager, thank you for support.

Our Volunteers and Trustees are the backbone of our charity, without them we would be nothing we simply could not function, you donate your time and skills with a generosity of spirit that never ceases to amaze.

We have the best Animal Foster Carers in the world, the Chester Cats remain central to the way we work and how we care for our animals, these people are so precious, the love, attention, rehabilitation and patience they give to the little souls in their care is amazing. We will never under-estimate the skill and commitment it takes to do what you do, with picking up animals and rehoming as well, we just can't thank you enough.



The Trustees approved and signed this report in June 2023

Karen Payne	 _____	Honorary Chairperson
Ally Chester	 _____	Honorary Secretary Membership Secretary Rehoming Coordinator Welfare Assistance
Georgina Fisher	 _____	Honorary Treasurer Volunteer Coordinator
Chris Gurney	 _____	Lotteries and Charity Commission Official
Dave Eades	 _____	Fostering Coordinator
Laura Chester	 _____	Fundraising Coordinator
Norah Messenger	 _____	Events Coordinator
Craig O'Neil	 _____	Assistant Fundraising Coordinator
Greg Fisher	 _____	Training Coordinator Health and Safety Coordinator

CHARITY REGISTRATION NUMBER: 232261

R.S.P.C.A. Cumbria West Branch
Unaudited Financial Statements
31 December 2022

SAINT & CO
Chartered accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

R.S.P.C.A. Cumbria West Branch

Financial Statements

Year ended 31 December 2022

	Page
Independent examiner's report to the trustees	1
Statement of financial activities	2
Statement of financial position	3
Notes to the financial statements	4
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13
Notes to the detailed statement of financial activities	14

R.S.P.C.A. Cumbria West Branch

Independent Examiner's Report to the Trustees of R.S.P.C.A. Cumbria West Branch

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of R.S.P.C.A. Cumbria West Branch ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Scott BA(hons), FCA, DChA
Independent Examiner

Saint & Co.
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

R.S.P.C.A. Cumbria West Branch

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	60,679	60,679	44,226
Other trading activities	5	32,330	32,330	13,154
Investment income	6	503	503	100
Total income		<u>93,512</u>	<u>93,512</u>	<u>57,480</u>
Expenditure				
Expenditure on charitable activities	7,8	88,931	88,931	71,709
Total expenditure		<u>88,931</u>	<u>88,931</u>	<u>71,709</u>
Net income/(expenditure) and net movement in funds		<u>4,581</u>	<u>4,581</u>	<u>(14,229)</u>
Reconciliation of funds				
Total funds brought forward		88,253	88,253	102,482
Total funds carried forward		<u>92,834</u>	<u>92,834</u>	<u>88,253</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 4 to 11 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	4,300	5,733
Current assets			
Debtors	15	343	419
Cash at bank and in hand		94,284	90,768
		<u>94,627</u>	<u>91,187</u>
Creditors: amounts falling due within one year	16	<u>6,093</u>	<u>8,667</u>
Net current assets		<u>88,534</u>	<u>82,520</u>
Total assets less current liabilities		<u>92,834</u>	<u>88,253</u>
Net assets		<u>92,834</u>	<u>88,253</u>
Funds of the charity			
Unrestricted funds		<u>92,834</u>	<u>88,253</u>
Total charity funds	18	<u>92,834</u>	<u>88,253</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 June 2023 and are signed on behalf of the board by:



Mrs A Chester
Trustee

The notes on pages 4 to 11 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Pottery Courtyard, 13 Market Place, Whitehaven, Cumbria, CA28 7JG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There have been no judgements (apart from those involving estimations) made in the process of applying the entity's accounting policies and none that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

No accounting estimates or assumptions were made concerning the future. No key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year were made.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of generating funds relate to costs of attracting voluntary income and running the charity shop.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charities activities.

Costs in respect of charitable activities relate to those costs incurred to deliver the charities activities and services for its beneficiaries.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
General Donations	21,297	21,297	7,019	7,019
Legacies				
Legacies	16,164	16,164	8,788	8,788
Grants				
Grants receivable	23,218	23,218	24,417	24,417
Government grant income	—	—	4,002	4,002
	<u>60,679</u>	<u>60,679</u>	<u>44,226</u>	<u>44,226</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sales	32,330	32,330	13,154	13,154

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	503	503	100	100

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Animal Welfare	81,315	81,315	63,569	63,569
Support costs	7,616	7,616	8,140	8,140
	<u>88,931</u>	<u>88,931</u>	<u>71,709</u>	<u>71,709</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Animal Welfare	81,315	6,800	88,115	70,993
Governance costs	-	816	816	716
	<u>81,315</u>	<u>7,616</u>	<u>88,931</u>	<u>71,709</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Analysis of support costs

	Analysis of support costs animal welfare	Total 2022	Total 2021
	£	£	£
Premises	1,868	1,868	1,157
General office	5,756	5,756	5,756
Human resources	567	567	511
Governance costs	816	816	716
	<u>9,007</u>	<u>9,007</u>	<u>8,140</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,433	1,912
Operating lease rentals	1,868	1,157

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	714	714

12. Staff costs

There were no staff employed during the year.

13. Trustee remuneration and expenses

The trustees were reimbursed £609 in travel expenses during the year.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

14. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2022 and 31 December 2022	11,148	<u>11,148</u>
Depreciation		
At 1 January 2022	5,415	5,415
Charge for the year	1,433	1,433
At 31 December 2022	<u>6,848</u>	<u>6,848</u>
Carrying amount		
At 31 December 2022	4,300	<u>4,300</u>
At 31 December 2021	<u>5,733</u>	<u>5,733</u>

15. Debtors

	2022 £	2021 £
Prepayments and accrued income	343	<u>419</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,055	6,907
Accruals and deferred income	2,038	1,760
	<u>6,093</u>	<u>8,667</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	-	<u>4,002</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
Prevention of Cruelty to Animals	88,253	93,512	(88,931)	92,834

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
Prevention of Cruelty to Animals	102,482	57,480	(71,709)	88,253

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,300	4,300
Current assets	94,627	94,627
Creditors less than 1 year	(6,093)	(6,093)
Net assets	<u>92,834</u>	<u>92,834</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,734	5,734
Current assets	91,186	91,186
Creditors less than 1 year	(8,667)	(8,667)
Net assets	<u>88,253</u>	<u>88,253</u>

R.S.P.C.A. Cumbria West Branch

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

R.S.P.C.A. Cumbria West Branch
Detailed Statement of Financial Activities
Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
General Donations	21,297	7,019
Legacies	16,164	8,788
Grants receivable	23,218	24,417
Government grant income	–	4,002
	<u>60,679</u>	<u>44,226</u>
Other trading activities		
Sales	<u>32,330</u>	<u>13,154</u>
Investment income		
Bank interest receivable	<u>503</u>	<u>100</u>
Total income	<u>93,512</u>	<u>57,480</u>
Expenditure		
Expenditure on charitable activities		
Purchases	1,340	6,256
Operating leases	1,868	1,157
Rent	12,700	10,520
Repairs and maintenance	2,933	2,332
Insurance	1,452	236
Other establishment	302	605
Other motor/travel costs	1,766	609
Legal and professional fees	816	716
Other office costs	4,208	5,731
Depreciation	1,433	1,911
Veterinary Fees and medicines	32,669	19,912
Care of animals	25,788	20,624
Contribution to Regional Fund	1,656	1,100
	<u>88,931</u>	<u>71,709</u>
Total expenditure	<u>88,931</u>	<u>71,709</u>
Net income/(expenditure)	<u>4,581</u>	<u>(14,229)</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Animal Welfare		
<i>Activities undertaken directly</i>		
Purchases	1,340	6,256
Rent	12,700	10,520
Repairs & Maintenance	2,933	2,332
Insurance	1,452	236
Advertising	302	605
Officer's travel expenses	1,766	609
Depreciation	1,433	1,911
Veterinary fees and medicines	32,512	19,887
Care of animals	25,221	20,113
Contribution to Regional Fund	1,656	1,100
	<u>81,315</u>	<u>63,569</u>
<i>Support costs</i>		
Operating lease - plant and machinery	1,868	1,157
Administration expenses	4,208	5,731
Bank charges	157	25
Volunteer expenses	567	511
	<u>6,800</u>	<u>7,424</u>
<i>Governance costs</i>		
Governance costs - accountancy fees	816	716
	<u>816</u>	<u>716</u>
Expenditure on charitable activities	<u>88,931</u>	<u>71,709</u>

Accounts



**CUMBRIA WEST
BRANCH**

TRUSTEES AND VOLUNTEERS

ANNUAL REPORT

YEAR ENDING 31ST DECEMBER

2021

CHARITY NUMBER 232261



THE RSPCA CUMBRIA WEST BRANCH TEAM

RSPCA Cumbria West Branch Manager and Trustees

Denise McCabe - Branch Partnership Manager

Georgina Fisher - Honorary Treasurer

Ally Chester - Rehoming Team Coordinator

Online Training Manager

Welfare Assistance

Margaret Danson - Shop Coordinator

Chris Gurney - Lotteries and Charity Commission Official

Craig O'Neil - Assistant Fundraising Coordinator

Karen Payne - Honorary Chairperson

Kathryn East - Honorary Secretary

Membership Secretary

Volunteer Coordinator

Laura Chester - Fundraising Coordinator

Dave Eades - Fostering Coordinator

Kerry Maxwell - Donations Coordinator

RSPCA Cumbria West Branch In-House Volunteers

Natalie Bennett

Laura Corkill

Norah Messenger

Diane Routledge

Wendy Boss

Helen Harwood

Rita Miller

Diana Warwick

Chris Brough

Andrew Matthews

Kate Quinn

RSPCA Cumbria West Foster Team

Heather and Andy Duignan

Christina Duffy

Laura Chester

Anne Dunne

Roland Wilkinson

Mri and Rob Grout

Kath East

Laura Corkill

Maria Moore

Karen Baker

Paul Spence

Chester Cats

Karen Payne

Jacqui Gavin

Elaine Willan

Susan Donaldson and Steve Harrison

Independent Examiner

Ian Scott

Saint and Co. Chartered Accountants

12 – 13 Church Street

Whitehaven

CA28 7AY

Bankers

Nat West

71 Lowther Street

Whitehaven

CA28 7AH



RSPCA CUMBRIA WEST BRANCH CONTACT DETAILS

Principle Address

The Pottery
13 – 15 Market Place
Whitehaven
CA28 7JB

Telephone – 01946 693585

E-mail – rspcacumbriawest@btconnect.com

Website – www.rspcacumbriawest.co.uk

Facebook - <https://www.facebook.com/rspcacw>

Facebook Fundraising Page - <https://www.facebook.com/rspcacwfundraising>

Also find us on Instagram, TikTok, LinkedIn, eBay, Indeed

We accept PayPal, Just Giving, Crowd Funding, Amazon Wishlist and BACS Donations

Our Charity Shop is open every day until 4pm, we would love to accept any preloved, new or nearly new items, such as bric-a-brac and clothing, anytime we are open.

If you would like to pop in for a chat, just give us a call, or drop us a line, we are here to support our local people.

To report animal welfare concern, cruelty or emergency

Our main cruelty and advice line is open from 7am-10pm, 7 days a week for reports of animals suffering due to sickness, injury, cruelty or neglect.

You can report concerns on 0300 1234 999



STRUCTURE, GOVERNANCE AND MANAGEMENT OF RSPCA CUMBRIA WEST BRANCH

The Cumbria West Branch is constituted as an unincorporated association. The Branch operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2019).

A committee of Trustees, elected at the AGM, governs the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Branch operates within a national network of organisations that pursue the same objectives, known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments.

A regional structure, which is overseen on a national basis, brings several Branch colleagues together along with Inspectors, regional and national representatives on a regular (at least bi-annual) basis. The purpose is to discuss regional funding, coordinate policies and objectives as well as provide opportunities for colleagues to share knowledge and experiences.

The Branch Partnership Manager for the Cumbria West Branch in 2021 was Denise McCabe.

The West Cumbria Branch also has links with and works with a spirit of cooperation with other branches and organisations committed to the same overall objectives and interests within our geographical area.

The Cumbria West Branch actively recruits and trains office and retail volunteers, fosterers, 'friends of' and helpers for operational activities, events and to ensure the smooth and effective running of the branch.

The Cumbria West Branch also actively recruits Trustees to further our areas of expertise and to enhance our current services.

The Cumbria West Branch at all times promotes further individual and joint membership subscriptions of our National RSPCA Body.



BRANCH MANAGEMENT

The Trustees meet at least every eight weeks to discuss progress on the year's activities, to set desired objectives, agree any required actions, with set timescales and the expectations regarding quality, in a democratic and fair manner.

Branch finances are reviewed at each meeting to ensure donated funds are used appropriately and to mitigate any risks.

The Trustees also examine other operational and business risks and confirm that they have established systems to mitigate any significant risks, such as:

- 🐾 The safety, health and welfare of all Trustees, Volunteers and RSPCA Representatives.
- 🐾 The safety, health and welfare of all our customers and visitors attending our establishment.
- 🐾 The safety, health and welfare of all animals under our care and the people supporting them if relevant.
- 🐾 Loss of reputation or income through error or fraud.
- 🐾 By planning, remove the risk of insufficient funds to cover the costs of animal welfare activities in the future years.

These meetings are also used to ensure that the Branch operates in accordance with any relevant National Society rules, processes and initiatives, guided by the Branch Partnership Manager.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the Branch are to promote the work and objectives of the National Society of the RSPCA, to prevent animal cruelty, to promote kindness to animals and to alleviate the suffering of animals through all lawful means, with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's aims and continue to deliver benefits to the public.

The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

ALLEVIATING SUFFERING

A priority for the Branch is to ensure appropriate veterinary care is available for animals whose owners are on benefits or a low income and may be reluctant or anxious about the costs of seeing a vet.

The Branch provides financial assistance towards veterinary treatment for sick or injured animals owned by local people on low incomes.



SPAYING AND NEUTERING

A continued priority for the Branch is to promote the spaying and neutering of pets and feral populations of animals, to prevent unwanted animals being born, to enhance the health and welfare of adult animals and to control the local populations of animals.

The Branch provides financial support vouchers to assist local families on low incomes to encourage the spaying and neutering of pets, and will also be available to contribute financially to the control of feral populations.

EDUCATION AND ADVICE

The Branch Trustees and Volunteers are all passionate about the improving the health and welfare of animals through educational guidance and supportive advice to all generations.

We are in a central location in Whitehaven Town Centre where people can easily pop in, and usually attend many local events, we are recognized, are approached and interact with people in a positive and empathetic way. We use this approach to encourage discussion and so we can give any support, guidance, leaflets or information provided by the National RSPCA that may be required, we hope that people will feel comfortable enough to approach us if they need us.

If we do not have the knowledge or are unsure as to the correct support and advice required, we always refer the person to the relevant professional.

FUNDRAISING

To enable us to provide the services and support that we believe is so necessary for our local area we are committed to raise the funding required, through our current established methods, but also using new approaches due to the restrictions we have a duty to adhere to because of the continued Covid 19 pandemic.

We will continue to modernise our systems, to include more interaction through social media, we will develop more robust and modern financial systems to help us identify successful fundraising methods and trends, while offering fun and interesting ways of interacting with people during all our fundraising activities.

We have opened our clothing and accessories emporium and the sales are improving, next to our existing Bric-a-brac shop. We have added the sale of books, DVD's, films, children's clothes and use our courtyard as a sales area to widen our appeal and increase sales.

We have invested heavily in the facilities in our building to allow us to process and store items ready for sale, we sell more, recycle more and produce less waste.



RESCUING AND REHOMING LOST, ABUSED AND UNWANTED ANIMALS

Funds raised goes towards rescuing and rehoming lost, abused and unwanted animals, once these animals are in our care, they are vet-checked and treatment is funded if required, neutered, micro-chipped and given their annual injections before being re-homed.

Often while an animal is recovering from their often-traumatic experiences, or veterinary treatment, they need a little time with one of our wonderful animal fosterers to get the love and affection they need. We fund the animal's day to day living costs, the fosterers provide the magic, until the animal is ready for their forever home.

We also use local kenneling services in the short term for animals who need a safe place to stay, we always inspect the kenneling services before we use them to ensure the animals get the best care possible.

RSPCA CUMBRIA WEST BRANCH LOCATION, PREMISES AND FACILITIES

Cumbria West Branch of the RSPCA is located in the centre of the coastal town of Whitehaven, our catchment area covers a large area of Cumbria, including some of the very picturesque and popular Lake

District National Park, which attracts many tourists.

We are also at the start of the Coast 2 Coast Walk, and we hope our town centre can continue to recover.

Our location is central to the areas we work in and our premises are located in the Market Place, which is great for passing trade, full of activity and the colourful life of our town.

We have two retail areas on the ground floor, with office areas above, with disabled access, kitchen and restroom facilities. We process clothing in two rooms on 2nd floor, and plan to use another room on the third floor for on-line sales.

In between the two retail spaces we have a courtyard area that we use as a market style sales space, as well as events.



BREAKDOWN OF ANIMAL WELFARE ACTIVITIES PROVIDED IN 2021

SPAYING AND NEUTERING

As part of our Spaying and Neutering Objectives, RSPCA Cumbria West provided the funding for the following procedures, according to records provided.

Dogs Neutered – 14

Cats Neutered – 23

Rabbits Neutered - 1

Our activities have been directly limited by the lockdown restrictions due to the Covid 19 pandemic, imposed on our service and the veterinary care services, we have addressed this shortfall in our plans for next year.

RESCUING, FOSTERING AND REHOMING

After being rescued and fostering the following animals were successfully rehomed into their loving forever homes.

41 Cats

27 Dogs

2 Rabbits

40 others

RSPCA West Cumbria also provided loving, dignified and veterinary supported end of life care for 1 rescued dog and 1 rescued cat as part of our obligation to alleviate the suffering of animals.

Each animal rehomed was vet-checked, neutered, micro-chipped and given their annual injections before being re-homed as required by our operating policies.

Again, our activities regarding rescuing, fostering and rehoming have remained very limited for much of 2021 due to the restrictions placed on us during lockdown due to the Covid 19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

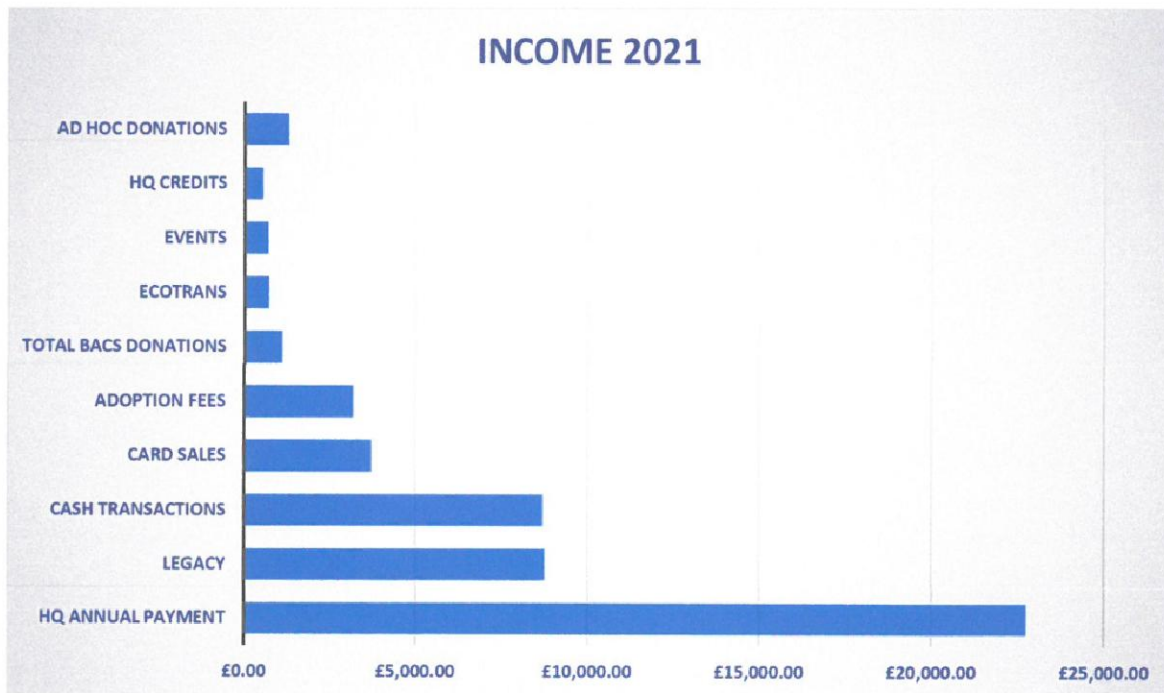
Our achievements and performance have continued to be negatively affected due e covid pandemic, we respect that we have had an absolute duty to adhere to legislation and instructions for the benefit of the most vulnerable people within our society and our team, as well as our families, friends and colleagues.

We have however, been planning again for next year, we are ready for 2022, we are ready to grow and use our building effectively.

**COULD YOU
FOSTER
A DOG OR CAT?**
PLEASE GET IN TOUCH

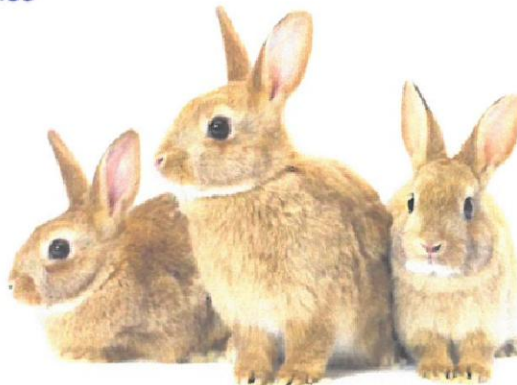


INCOME AND EXPENDITURE

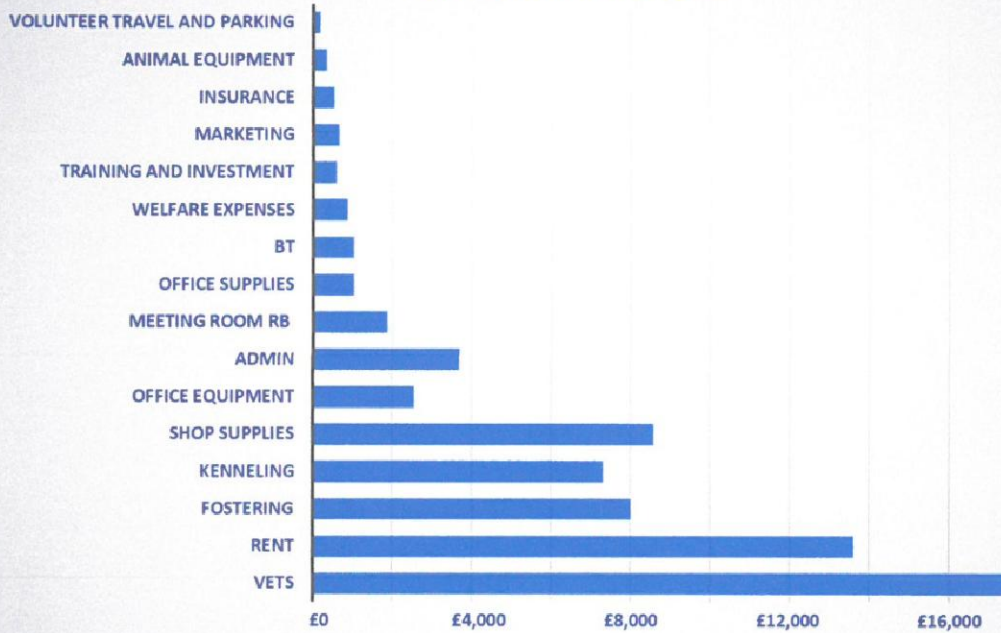


HQ Annual Payment	£22,756.00
Legacy	£8,788.00
Cash Transactions	£8,719.04
Card Sales	£3,739.91
Adoption Fees	£3,220.66
BACS Donations	£1,125.00
Ecotrans	£723.00
Events	£709.10
HQ Credits	£561.00
Ad Hoc Donations	£1,316.39

TOTAL INCOME £51,658.10



EXPENDITURE 2021



Vets	£17,424.87	Office Supplies	£1,045.80
Rent	£13,622.00	BT	£1,045.63
Fostering	£8,017.80	Welfare Expenses	£871.47
Kennelling	£7,319.98	Training and Investment	£611.40
Shop Supplies	£8,601.57	Marketing	£674.19
Office Equipment	£2,572.76	Insurance	£547.53
Admin	£3,706.31	Animal Equipment	£358.51
Meeting Room	£1,894.36	Volunteer Travel and Parking	£197.75

TOTAL EXPENDITURE £68,511.93



FUTURE PLANS

Our challenges continue, we plan to make our RSPCA Branch work effectively, together as a team, with our one aim, which is to protect animals, joining us together.

Our building will work to recycle more, sell more and waste less. We will continue to broaden our horizons, use our imaginations and intellects to care for and support the animals in Cumbria.

We will continue to operate in a transparent manner, sharing information, while supporting each other, so we can provide the best possible service for the cause that we all believe in so strongly.

SPAYING AND NEUTERING

We have estimated that in the next 12 to 18 months depending on lockdown restrictions, we will make an initial sum of £5000 available to provide spaying and neutering funding for those animals that need to be rehomed, and for those pet owners who may be facing financial hardship that require our financial assistance. We will also use this funding for any feral animals that require spaying and neutering. We can revisit this financial commitment if required and allocate more funding, as we believe that this strategy is in the best interests of the animals that we support. We will make our strategy visible and available to the people of West Cumbria and promote the reasons why spaying and neutering pets is so important.

RESCUING, FOSTERING AND REHOMING

We will increase the numbers of animals we rescue, foster and rehome, we will continue to recruit more Volunteers and Fosterers, to again add to our core of dedicated, experienced and skilled Trustees and Volunteers. We intend to provide support and guidance to our new recruits, so they feel comfortable and confident when carrying out their new roles, and to help us retain these new staff that we need to meet our animal welfare objectives.

PROVIDING FUNDING FOR VETERINARY CARE

To alleviate the suffering of animals we will continue to provide funding for veterinary care, which will be assessed on an individual, case by case basis, we envisage that we will provide emergency treatment for animals with no owner, including wild animals and to support pet owners who are on a low income. We will also ensure that we will provide the elements required to support peaceful and pain free end of life care for those animals who come to us needing this essential consideration.





RETAIL

Our retail sales have been improving, we have been promoting sales, dressing our windows with interest and style! We will have the best bargains and our footfall will increase further.

We will keep the shopping and browsing experience interesting and appealing for our consumers, which is a active consideration due to the competition from other charities operating around our location.

FUNDRAISING EVENTS

We plan to hold and attend events to raise funds and our profile, we are hoping for more help with great ideas.

GIFT AID

We have not used this source of income in the past and have applied for this resource.

GREEN CREDENTIALS

Th general public are becoming more invested in ethical green processes, we plan to highlight our stance that we do not waste or refuse any donation, reusing goods, clothing and recycling items, while helping our local community, is the ideal vehicle for this. We will examine the products and packaging that we use so as to reduce our negative impact on the environment.

EMBRACING TECHNOLOGY AND SOCIAL MEDIA

We have updated our systems to streamline the consumers experiences in our retail spaces, transactions, donations and purchasing is easy for the consumer and our volunteers, and time spent overall on managing our accounts will be reduced. Financial and business information for our trustees and volunteers will continue to be clear and unambiguous. We will use social media to raise our profile, use marketing techniques, fundraise, and promote animal welfare through education.

THE RAINBOW BRIDGE ROOM

Our plan is to provide a pet bereavement counselling service for those people who need help to cope with the death of a pet, the effect of pet death is often under-estimated, many people are traumatised due to the unresolved grief that can occur after the loss of a beloved pet. This service will also be for our volunteers and fosterers who often have to deal with the effects of cruelty, neglect and accidents involving animals, causing death and suffering which is sometimes almost too much to bear.

EDUCATION

We plan to continue to improve the welfare of animals through the engagement, education and guidance of all generations of our local population.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent; and
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 1993. They have general responsibility for taking such steps as are reasonably open to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



A WOULD LIKE TO OFFER OUR SINCERE THANKS TO THE FOLLOWING WONDERFUL PEOPLE

EVERY SINGLE PERSON THAT HAS HELPED AND SUPPORTED US over the last 12 months, for every single time you thought of us and donated your spare change, or brought us your preloved treasure!

We are so grateful for every single thing, it doesn't matter how small, for every time you shared a picture of *our animals looking for love on Facebook*, for every visit to our shop to look for a bargain, for every purchase, for every flutter on our fantastic tombola, and all the absolutely wonderful prizes that we have been given.

FOR THE SPECIAL FRIENDS OR OUR BRANCH who donate to us directly into our Nat West Bank Account, we are so grateful for your support and kindness.

All of you, well what can we say except **YOU ARE JUST AWESOME!** you are giving local animals in your community the chance of a happy and loving home, to have the tender care and compassion that they deserve, what can possibly feel better than that?

TO ALL THE VETERINARY PRACTICES we use, and all the dedicated and professional staff at West Lakes Veterinary Group, Galemire and Millcroft Vets, we know that we can rely on you to do the best for the animals.

TO THE KENNELING SERVICES we use Bank End Cattery who are fantastic and other local kennels, thank you for being there when the animals need you.

TO WHITEHAVEN COMMUNITY TRUST who own the premises we rent, thank you for being supportive and flexible, allowing us to grow, with a special mention to Kerry and Kim.

TO OUR ACCOUNTANT Ian Scott at Saint and Co, thank you for your service and expertise, we are grateful for your help and support.

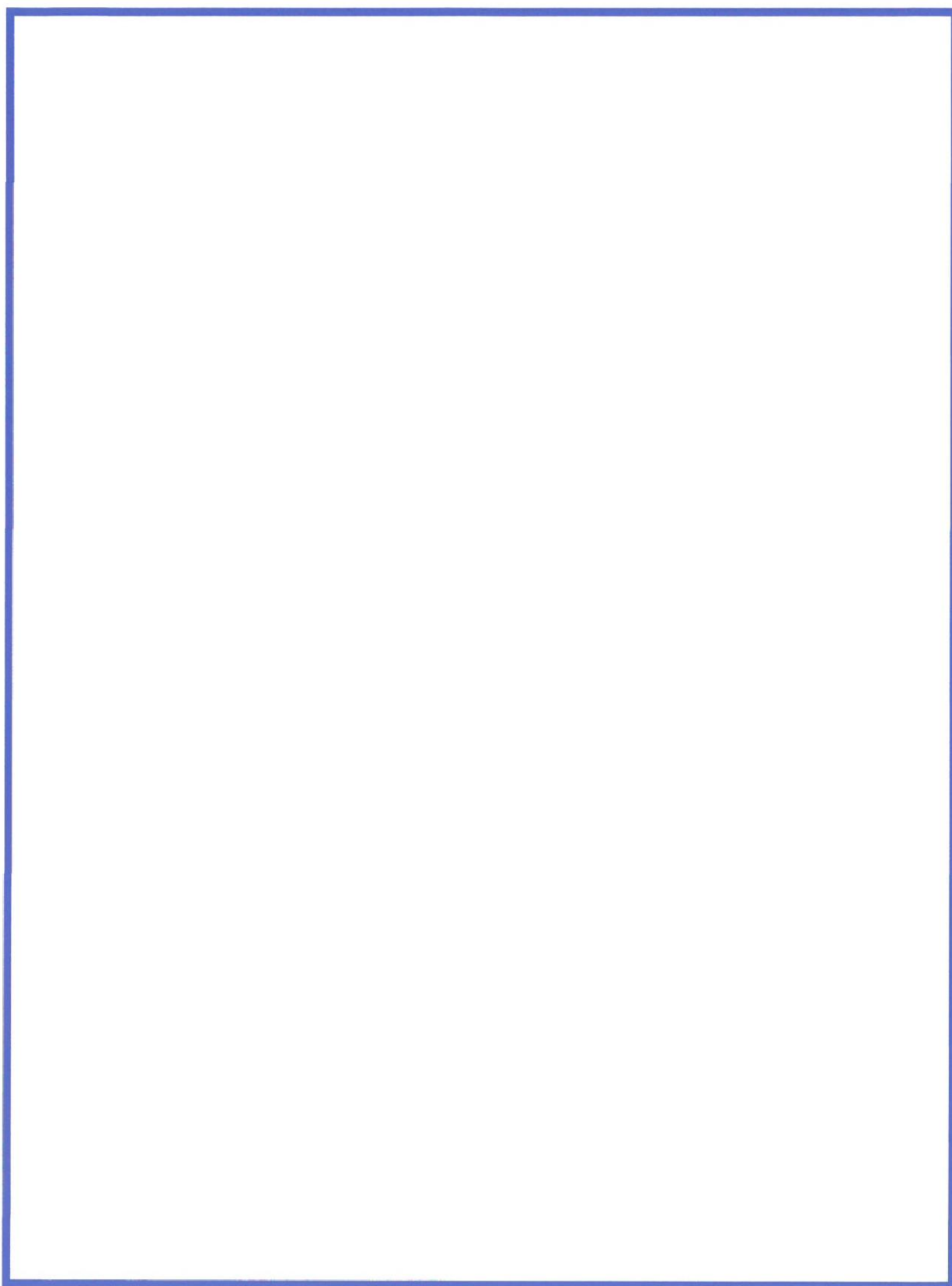
A special nod of thanks to our area Inspectors Martyn Fletcher and Graham Carter, your support, advice and teamwork is very much appreciated, we are looking forward to another great year working with you.

Denise McCabe, our Branch Partnership Manager, we thank you very much for your guidance and support.

Our Volunteers and Trustees are the backbone of our charity, without them we would be nothing we simply could not function, you donate your time and skills with a generosity of spirit that never ceases to amaze.

We have the best Animal Foster Carers in the world, the Chester Cats being central to the way we work and how we care for our animals, these people are so precious, the love, attention, rehabilitation and patience they give to the little souls in their care is amazing. We will never under-estimate the skill and commitment it takes to do what you do, with picking up animals and rehoming as well, we just can't thank you enough.





The Trustees Approved and Signed this Report in the month of September 2022

Karen Payne



Georgina Fisher



Ally Chester



Laura Chester



Norah Messenger



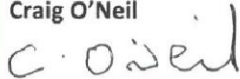
Dave Eades



Chris Gurney



Craig O'Neil



CHARITY REGISTRATION NUMBER: 232261

R.S.P.C.A. Cumbria West Branch
Unaudited Financial Statements
31 December 2021

SAINT & CO

Chartered accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

R.S.P.C.A. Cumbria West Branch

Financial Statements

Year ended 31 December 2021

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R.S.P.C.A. Cumbria West Branch

Independent Examiner's Report to the Trustees of R.S.P.C.A. Cumbria West Branch

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of R.S.P.C.A. Cumbria West Branch ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Scott BA(hons), FCA, DChA
Independent Examiner

Saint & Co.
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

7/9/2022

R.S.P.C.A. Cumbria West Branch

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted	2021	2020
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	44,226	44,226	31,155
Other trading activities	5	13,154	13,154	4,546
Investment income	6	100	100	97
Total income		<u>57,480</u>	<u>57,480</u>	<u>35,798</u>
Expenditure				
Expenditure on charitable activities	7,8	71,709	71,709	44,323
Total expenditure		<u>71,709</u>	<u>71,709</u>	<u>44,323</u>
Net expenditure and net movement in funds		<u>(14,229)</u>	<u>(14,229)</u>	<u>(8,525)</u>
Reconciliation of funds				
Total funds brought forward		102,482	102,482	111,007
Total funds carried forward		<u>88,253</u>	<u>88,253</u>	<u>102,482</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 4 to 11 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	5,733	4,323
Current assets			
Debtors	15	419	–
Cash at bank and in hand		90,768	100,467
		<u>91,187</u>	<u>100,467</u>
Creditors: amounts falling due within one year	16	<u>8,667</u>	<u>2,308</u>
Net current assets		<u>82,520</u>	<u>98,159</u>
Total assets less current liabilities		<u>88,253</u>	<u>102,482</u>
Net assets		<u>88,253</u>	<u>102,482</u>
Funds of the charity			
Unrestricted funds		<u>88,253</u>	<u>102,482</u>
Total charity funds	18	<u>88,253</u>	<u>102,482</u>

These financial statements were approved by the board of trustees and authorised for issue on 07 September 2022, and are signed on behalf of the board by:



Mrs A Chester
Trustee

The notes on pages 4 to 11 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Pottery Courtyard, 13 Market Place, Whitehaven, Cumbria, CA28 7JG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There have been no judgements (apart from those involving estimations) made in the process of applying the entity's accounting policies and none that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

No accounting estimates or assumptions were made concerning the future. No key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year were made.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of generating funds relate to costs of attracting voluntary income and running the charity shop.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charities activities.

Costs in respect of charitable activities relate to those costs incurred to deliver the charities activities and services for its beneficiaries.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
General Donations	7,019	7,019	2,187	2,187
Legacies				
Legacies	8,788	8,788	4,875	4,875
Grants				
Grants receivable	24,417	24,417	24,093	24,093
Government grant income	4,002	4,002	–	–
	<u>44,226</u>	<u>44,226</u>	<u>31,155</u>	<u>31,155</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Sales	13,154	13,154	4,546	4,546

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	100	100	97	97

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Animal Welfare	63,569	63,569	41,192	41,192
Support costs	8,140	8,140	3,131	3,131
	<u>71,709</u>	<u>71,709</u>	<u>44,323</u>	<u>44,323</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Animal Welfare	63,569	7,424	70,993	43,610
Governance costs	-	716	716	713
	<u>63,569</u>	<u>8,140</u>	<u>71,709</u>	<u>44,323</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Analysis of support costs

	Analysis of support costs animal welfare	Total 2021	Total 2020
	£	£	£
Premises	1,157	1,157	927
General office	5,756	5,756	1,189
Human resources	511	511	301
Governance costs	716	716	714
	<u>8,140</u>	<u>8,140</u>	<u>3,131</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,912	1,440
Operating lease rentals	<u>1,157</u>	<u>928</u>

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>714</u>	<u>714</u>

12. Staff costs

There were no staff employed during the year.

13. Trustee remuneration and expenses

The trustees were reimbursed £609 in travel expenses during the year.

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

14. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2021	7,826	7,826
Additions	3,322	3,322
At 31 December 2021	<u>11,148</u>	<u>11,148</u>
Depreciation		
At 1 January 2021	3,503	3,503
Charge for the year	1,912	1,912
At 31 December 2021	<u>5,415</u>	<u>5,415</u>
Carrying amount		
At 31 December 2021	<u>5,733</u>	<u>5,733</u>
At 31 December 2020	<u>4,323</u>	<u>4,323</u>

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>419</u>	<u>–</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,907	–
Accruals and deferred income	<u>1,760</u>	<u>2,308</u>
	<u>8,667</u>	<u>2,308</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>4,002</u>	<u>–</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Prevention of Cruelty to Animals	102,482	57,480	(71,709)	88,253

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Prevention of Cruelty to Animals	111,007	35,798	(44,323)	102,482

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,734	5,734
Current assets	91,186	91,186
Creditors less than 1 year	(8,667)	(8,667)
Net assets	88,253	88,253

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	4,322	4,322
Current assets	100,468	100,468
Creditors less than 1 year	(2,308)	(2,308)
Net assets	102,482	102,482

R.S.P.C.A. Cumbria West Branch

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

R.S.P.C.A. Cumbria West Branch
Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
General Donations	7,019	2,187
Legacies	8,788	4,875
Grants receivable	24,417	24,093
Government grant income	4,002	-
	<u>44,226</u>	<u>31,155</u>
Other trading activities		
Sales	13,154	4,546
Investment income		
Bank interest receivable	100	97
Total income	<u>57,480</u>	<u>35,798</u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,256	2,104
Operating leases	1,157	928
Rent	10,520	14,152
Repairs and maintenance	2,332	-
Insurance	236	48
Other establishment	605	-
Other motor/travel costs	609	34
Legal and professional fees	716	713
Other office costs	5,731	1,164
Depreciation	1,911	1,441
Veterinary Fees and medicines	19,912	6,520
Care of animals	20,624	17,219
Contribution to Regional Fund	1,100	-
	<u>71,709</u>	<u>44,323</u>
Total expenditure	<u>71,709</u>	<u>44,323</u>
Net expenditure	<u>(14,229)</u>	<u>(8,525)</u>

R.S.P.C.A. Cumbria West Branch

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Animal Welfare		
<i>Activities undertaken directly</i>		
Purchases	6,256	2,104
Rent	10,520	14,152
Repairs & Maintenance	2,332	–
Insurance	236	48
Advertising	605	–
Officer's travel expenses	609	34
Depreciation	1,911	1,441
Veterinary fees and medicines	19,887	6,495
Care of animals	20,113	16,918
Contribution to Regional Fund	1,100	–
	<u>63,569</u>	<u>41,192</u>
<i>Support costs</i>		
Operating lease - plant and machinery	1,157	928
Administration expenses	5,731	1,164
Bank charges	25	25
Volunteer expenses	511	301
	<u>7,424</u>	<u>2,418</u>
<i>Governance costs</i>		
Governance costs - accountancy fees	716	713
	<u>716</u>	<u>713</u>
Expenditure on charitable activities	<u>71,709</u>	<u>44,323</u>

Accounts



**CUMBRIA WEST
BRANCH**

TRUSTEES AND VOLUNTEERS

ANNUAL REPORT

YEAR ENDING 31ST DECEMBER

2020

CHARITY NUMBER 232261



Preface

The year 2020 saw a great deal of change for the population of the world, with the Covid 19 virus robbing us of our freedoms, of our daily living routines, and more importantly by robbing us of the lives of so many of our population, of our families, friends and neighbours. We have lost so many, and many people are still suffering for the short, and in the long term, from the effects of the terrible Covid 19 virus pandemic.

Here at the beginning of 2021, our futures are by no means set back to the old reassuring 'normality' we once enjoyed, we have new considerations, ways of working, ways of keeping our people safe, as well as keeping the people we support, safe and educated.

There is still however, a need for supporting the health of, of caring for and preventing harm to, our local animals, this has remained our constant consideration throughout this time of change.

On a very personal level for our branch, here in Cumbria West, we have also seen a time of change, we have had to reluctantly accept the retirement of our inspirational Chairperson Diana Beattie, together with our always dedicated Treasurer Anne Lainé. We all send our thanks and best wishes to both equally and sadly, after years of exemplary service for the benefit of our branch, for their leadership of the trustees and volunteers, but more importantly for actively making a difference to the lives of the animals we have supported, and to the lives of the people of West Cumbria.

Some memories.....



Anne here is teaching our youngest member Poppy, and Diana is enjoying some feline attention. Diana Beattie and Anne Lainé we will miss you, we all thank you both very much and wish you both every happiness for the future.

We have been given permission to use Poppy's lovely little picture by her Mammy, our very own Laura Chester.

THE RSPCA CUMBRIA WEST BRANCH TEAM

RSPCA Cumbria West Branch Manager and Trustees

Denise McCabe	Branch Partnership Manager
Karen Payne	Honorary Chairperson
Kathryn East	Honorary Secretary
	Membership Secretary
	Volunteer Coordinator
Georgina Fisher	Honorary Treasurer
Ally Chester	Online Training Manager
	Rehoming Coordinator Cats and Dogs
	Welfare Assistance
Laura Chester	Fundraising Coordinator
Margaret Danson	Shop Coordinator
Dave Eades	Fostering Coordinator
Chris Gurney	Lotteries and Charity Commission Official
Kerry Maxwell	Donations Coordinator
Craig O'Neil	Assistant Fundraising Coordinator

RSPCA Cumbria West Branch Volunteers

Andrew Matthews
Helen Harwood
Cathy McGlynn
Kate Quinn
Laura Corkhill

Independent Examiner

Ian Scott
Saint and Co. Chartered Accountants
12 – 13 Church Street
Whitehaven
CA28 7AY

Bankers

Nat West
71 Lowther Street
Whitehaven
CA28 7AH



RSPCA CUMBRIA WEST BRANCH CONTACT DETAILS

Principle Address

**The Pottery
13 – 15 Market Place
Whitehaven
CA28 7JB**

Telephone – 01946 693585

E-mail – rspcacumbriawest@btconnect.com

Website – www.rspcacumbriawest.co.uk

Facebook - <https://www.facebook.com/rspcacw>

Facebook Fundraising Page - <https://www.facebook.com/rspcacwfundraising>

If you would like to pop in for a chat, just give us a call, or drop us a line, we are here to support our local people.

To report animal welfare concern, cruelty or emergency

Our main cruelty and advice line is open from 7am-10pm, 7 days a week for reports of animals suffering due to sickness, injury, cruelty or neglect.

You can report concerns on 0300 1234 999



STRUCTURE, GOVERNANCE AND MANAGEMENT OF RSPCA CUMBRIA WEST BRANCH

The Cumbria West Branch is constituted as an unincorporated association. The Branch operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2019).

A committee of Trustees, elected at the AGM, governs the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Branch operates within a national network of organisations that pursue the same objectives, known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments.

A regional structure, which is overseen on a national basis, brings several Branch colleagues together along with Inspectors, regional and national representatives on a regular (at least bi-annual) basis. The purpose is to discuss regional funding, coordinate policies and objectives as well as provide opportunities for colleagues to share knowledge and experiences.

The Branch Partnership Manager for the Cumbria West Branch in 2020 was Denise McCabe.

The West Cumbria Branch also has links with and works with a spirit of cooperation with other branches and organisations committed to the same overall objectives and interests within our geographical area.

The Cumbria West Branch actively recruits and trains office and retail volunteers, fosterers, 'friends of' and helpers for operational activities, events and to ensure the smooth and effective running of the branch.

The Cumbria West Branch also actively recruits Trustees to further our areas of expertise and to enhance our current services.

The Cumbria West Branch at all times promotes further individual and joint membership subscriptions of our National RSPCA Body.



BRANCH MANAGEMENT

The Trustees meet at least every eight weeks to discuss progress on the year's activities, to set desired objectives, agree any required actions, with set timescales and the expectations regarding quality, in a democratic and fair manner.

Branch finances are reviewed at each meeting to ensure donated funds are used appropriately and to mitigate any risks.

The Trustees also examine other operational and business risks and confirm that they have established systems to mitigate any significant risks, such as:

- ❖ The safety, health and welfare of all Trustees, Volunteers and RSPCA Representatives.
- ❖ The safety, health and welfare of all our customers and visitors attending our establishment.
- ❖ The safety, health and welfare of all animals under our care and the people supporting them if relevant.
- ❖ Loss of reputation or income through error or fraud.
- ❖ By planning, remove the risk of insufficient funds to cover the costs of animal welfare activities in the future years.

These meetings are also used to ensure that the Branch operates in accordance with any relevant National Society rules, processes and initiatives, guided by the Branch Partnership Manager.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the Branch are to promote the work and objectives of the National Society of the RSPCA, to prevent animal cruelty, to promote kindness to animals and to alleviate the suffering of animals through all lawful means, with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's aims and continue to deliver benefits to the public.

The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

ALLEVIATING SUFFERING

A priority for the Branch is to ensure appropriate veterinary care is available for animals whose owners are on benefits or a low income and may be reluctant or anxious about the costs of seeing a vet.

The Branch provides financial assistance towards veterinary treatment for sick or injured animals owned by local people on low incomes.



SPAYING AND NEUTERING

Another priority for the Branch is to promote the spaying and neutering of pets and feral populations of animals, to prevent unwanted animals being born, to enhance the health and welfare of adult animals and to control the local populations of animals.

The Branch provides financial support vouchers to assist local families on low incomes to encourage the spaying and neutering of pets, and will also be available to contribute financially to the control of feral populations.

EDUCATION AND ADVICE

The Branch Trustees and Volunteers are all passionate about the improving the health and welfare of animals through educational guidance and supportive advice to all generations.

We are in a central location in Whitehaven Town Centre where people can easily pop in, and usually attend many local events, we are recognized, are approached and interact with people in a positive and empathetic way. We use this approach to encourage discussion and so we can give any support, guidance, leaflets or information provided by the National RSPCA that may be required, we hope that people will feel comfortable enough to approach us if they need us.

If we do not have the knowledge or are unsure as to the correct support and advice required, we always refer the person to the relevant professional.

FUNDRAISING

To enable us to provide the services and support that we believe is so necessary for our local area we are committed to raise the funding required, through our current established methods, but also using new approaches due to the restrictions we have a duty to adhere to because of the Covid 19 pandemic.

We have had to modernise our systems and will continue to employ the use of social media for example, to improve our visibility and appeal, while offering fun and interesting ways of interacting with people during our fundraising activities.

Due to the pandemic, we have also had to postpone the opening our clothing and accessories emporium, in our converted ground floor office next to our existing shop. Marketing evidence showed us that this would be a worthwhile venture to add to our existing fundraising activities.

We are going to use our time making sure that everything is ready to open, just as soon as we possibly can.



BREAKDOWN OF ANIMAL WELFARE ACTIVITIES PROVIDED IN 2020

SPAYING AND NEUTERING

As part of our Spaying and Neutering Objectives, RSPCA Cumbria West provided the funding for the following procedures, according to records provided.

Dogs Castrated – 5

Cats Neutered – 12

Cats Spayed – 6

Our activities have been directly limited by the lockdown restrictions due to the Covid 19 pandemic, imposed on our service and the veterinary care services, we have addressed this shortfall in our plans for next year.

RESCUING, FOSTERING AND REHOMING

After being rescued and fostering the following animals were successfully rehomed into their loving forever homes.

14 Cats

5 Dogs

2 Dogs - RSPCA West Cumbria also provided loving, dignified and veterinary supported end of life care for 2 rescued dogs as part of our obligation to alleviate the suffering of animals.

Each animal rehomed was vet-checked, neutered, micro-chipped and given their annual injections before being re-homed as required by our operating policies.

Again, our activities regarding rescuing, fostering and rehoming have been very limited for much of 2020 due to the restrictions placed on us during lockdown due to the Covid 19 pandemic.

ACHIEVEMENTS AND PERFORMANCE

As a team we realise that our achievements and performance have been negatively affected due to circumstances which have been simply beyond our control, we respect that we have had a duty to adhere to legislation and instructions for the benefit of the most vulnerable people within our society, as well as our families, friends and colleagues due to the Covid 19 Pandemic.

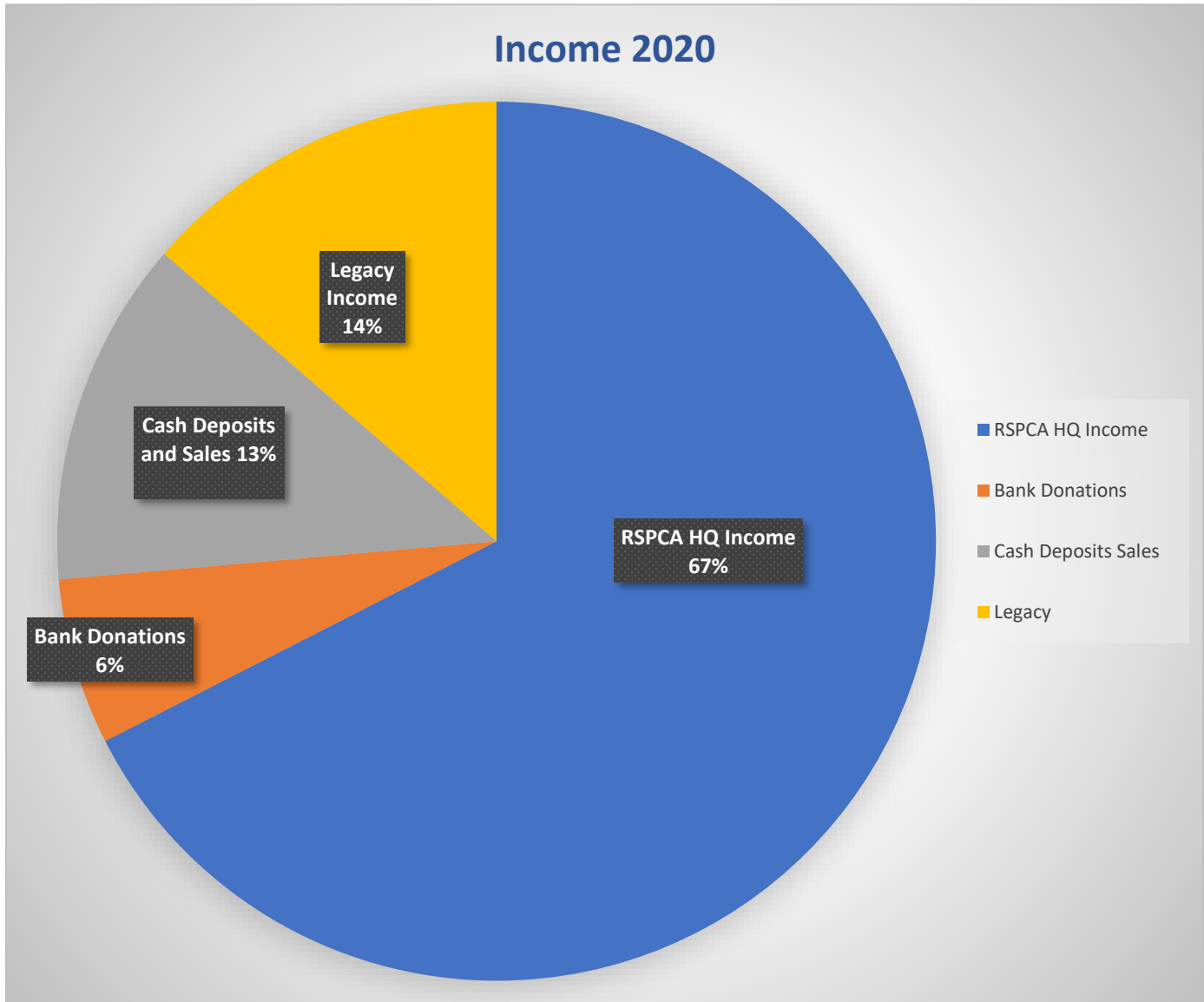
We have complied, and have been fastidious when planning to, and then protecting, the people of our community, our customers, fosterers, volunteers and trustees, while carrying out our limited fundraising and animal welfare activities.

We have however, been planning for 2021.

**COULD YOU
FOSTER
A DOG OR CAT?**
PLEASE GET IN TOUCH

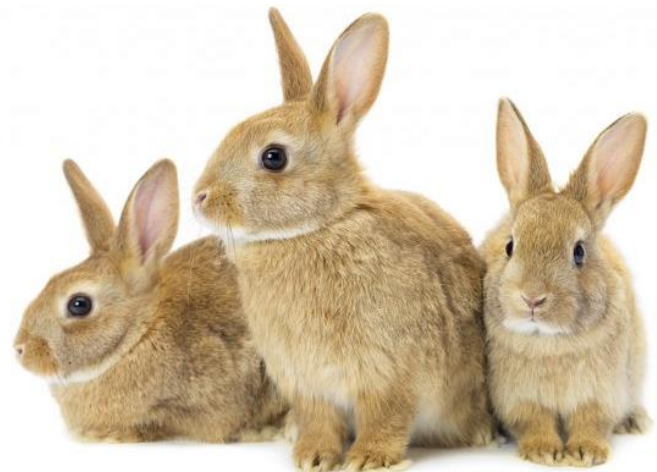


INCOME AND EXPENDITURE

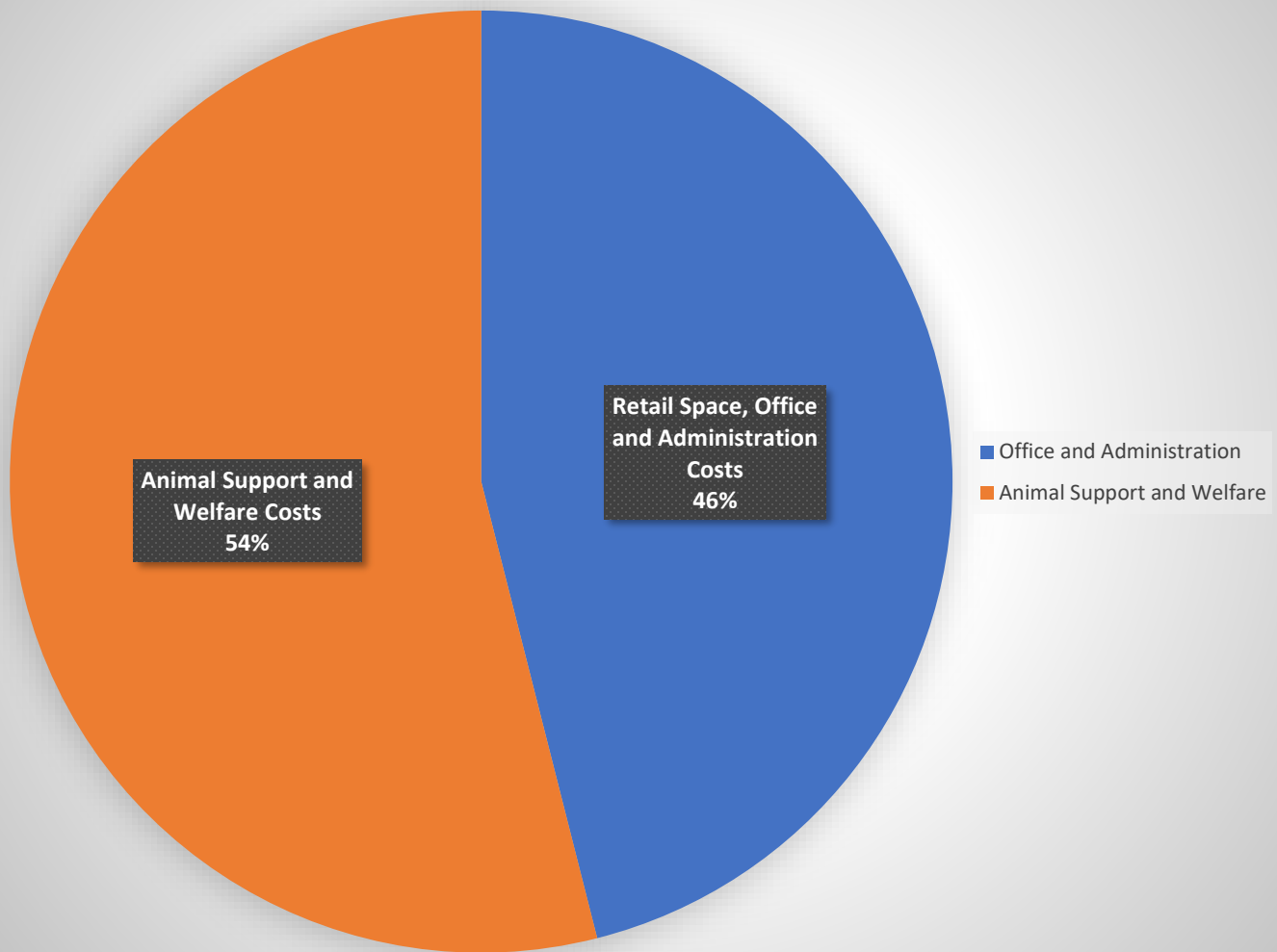


RSPCA HQ Income	£24,093.44
Legacy Income	£4,875.00
Cash Deposits and Sales	£4,545.56
Bank Donations	£2,187.00

TOTAL INCOME £35,701.00



Expenditure 2020



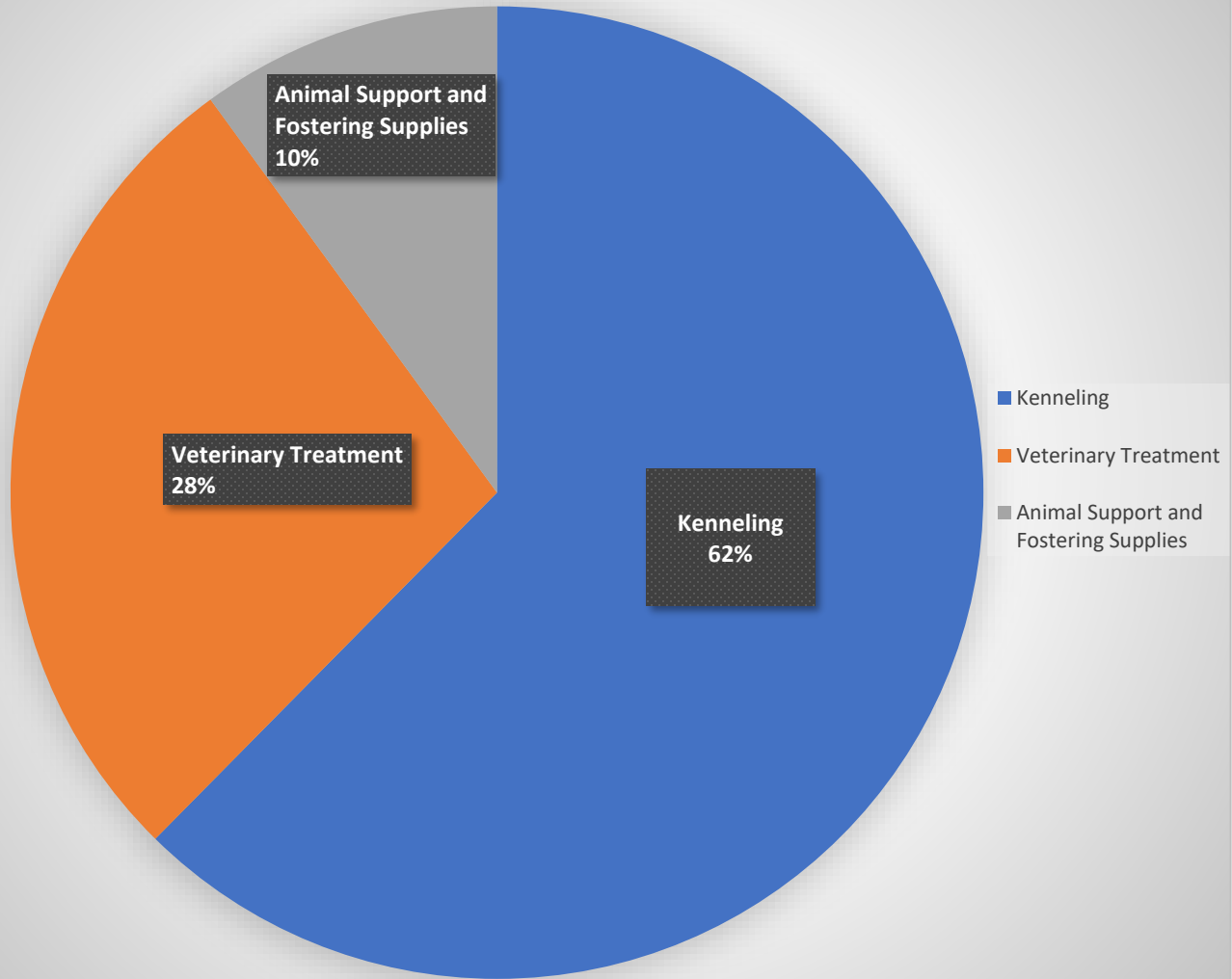
Animal Support and Welfare Costs **£26,268.86**

**Retail Space, Office, Administration
Costs and Insurance** **£22,414.64**

TOTAL EXPENDITURE £48,683.50



Animal Support and Welfare Costs 2020

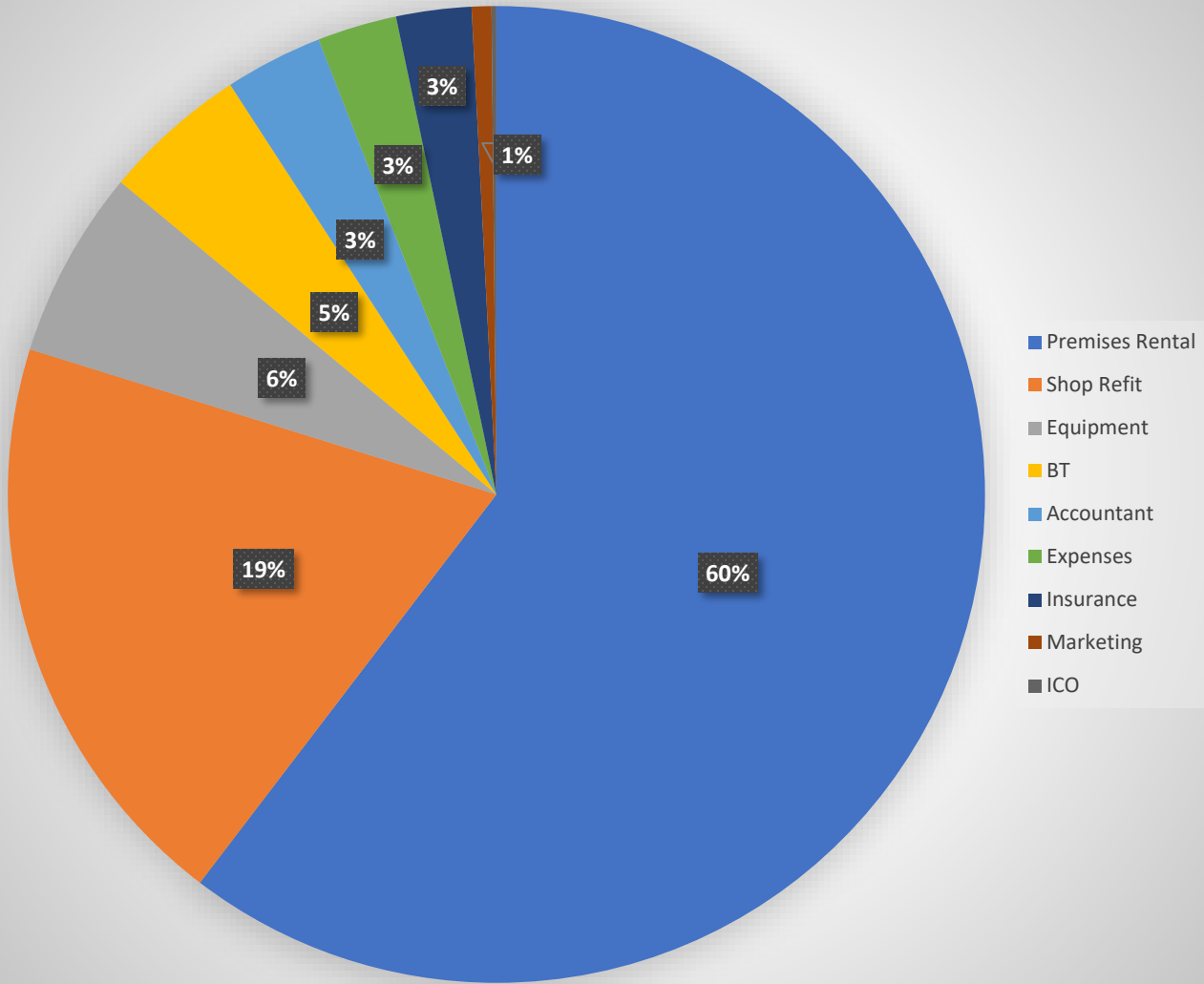


Kenneling	£16,389.20
Veterinary Treatment	£7,247.48
Animal Support and Fostering Supplies	£2,632.18

TOTAL ANIMAL SUPPORT AND WELFARE - £26,268.86



Retail Space, Office and Administration Costs



Premises Rental	£13,302.00
Shop Refit	£4,279.77
Equipment	£1,375.18
BT	£1,055.23
Accountant	£714.00
Expenses	£579.26
Insurance	£547.53
Marketing	£143.86
ICO	£35.00

**TOTAL RETAIL SPACE, OFFICE
AND ADMINISTRATION - £22,414.64**



FUTURE PLANS

As a team we have had many conversations about how we see ourselves in the coming months and years, we are still waiting for the pandemic to pass, or to gain some idea of how our service will need to adapt and change to accommodate new working practice requirements.

What we do know is that we are going to work together as a team, some roles have changed, some people are new, following the retirement of the previous Chairperson and Treasurer, we have all taken this opportunity to examine what we think will still work for us, and what we want to change.

We will operate in a transparent manner, sharing information, while supporting each other, so we can provide the best possible service for the cause that we all believe in so strongly.

SPAYING AND NEUTERING

We have estimated that in the next 12 to 18 months depending on lockdown restrictions, we will make an initial sum of £5000 available to provide spaying and neutering funding for those animals that need to be rehomed, and for those pet owners who may be facing financial hardship that require our financial assistance. We will also use this funding for any feral animals that require spaying and neutering. We can revisit this financial commitment if required and allocate more funding, as we believe that this strategy is in the best interests of the animals that we support. We will make our strategy visible and available to the people of West Cumbria and promote the reasons why spaying and neutering pets is so important.

RESCUING, FOSTERING AND REHOMING

In order to increase the numbers of animals we rescue, foster and rehome we intend to recruit more Volunteers and Fosterers, to add to our core of dedicated, experienced and skilled Trustees and Volunteers. We intend to provide support and guidance to our new recruits, so they feel comfortable and confident when carrying out their new roles, and to help us retain these new staff that we need to meet our animal welfare objectives.

PROVIDING FUNDING FOR VETERINARY CARE

In order for us to alleviate the suffering of animals we will continue to provide funding for veterinary care, which will be assessed on an individual, case by case basis, we envisage that we will provide emergency treatment for animals with no owner, including wild animals and to support pet owners who are on a low income. We will also ensure that we will provide the elements required to support peaceful and pain free end of life care for those animals who come to us needing this essential consideration.



RETAIL

We have opened a new retail space next to our existing shop space which will continue to sell bric-a-brac, the new space will focus on used and donated clothing and accessories, we know the return from sales will be worthwhile and add positively to our fundraising activities, as other comparable charity shops statistics tell us this. We have also acquired extra space to enable us to sort, store, and prepare donated goods for sale, we will be able to keep the retail areas stocked up throughout the day as sales occur making the most of our retail space. Effective turnover will keep the shopping and browsing experience interesting and appealing for our consumers, which is a active consideration due to the competition from other charities operating around our location.

FUNDRAISING EVENTS

We plan to hold and attend events to raise funds and our profile, depending on lockdown restrictions.

GIFT AID

We have not used this source of income in the past and plan to apply for and to utilise the gift aid scheme, we understand that we will need to help our volunteers and trustees to understand this process.

GREEN CREDENTIALS

Th general public are becoming more invested in ethical green processes, we plan to highlight our stance that we do not waste or refuse any donation, reusing goods, clothing and recycling items, while helping our local community, is the ideal vehicle for this. We will examine the products and packaging that we use so as to reduce our negative impact on the environment.

EMBRACING TECHNOLOGY AND SOCIAL MEDIA

We plan to update our systems to streamline the consumers experiences in our retail spaces, transactions, donations and purchasing will be easy, and time spent overall on managing our accounts will be reduced. Financial and business information for our trustees and volunteers will be clear and unambiguous. We will use social media to raise our profile, use marketing techniques, fundraise, and promote animal welfare through education.

THE RAINBOW BRIDGE ROOM

Our plan is to provide a pet bereavement counselling service for those people who need help to cope with the death of a pet, the effect of pet death is often under-estimated, many people are traumatised due to the unresolved grief that can occur after the loss of a beloved pet. This service will also be for our volunteers and fosterers who often have to deal with the effects of cruelty, neglect and accidents involving animals, causing death and suffering which is sometimes almost too much to bear.

EDUCATION

We plan to continue to improve the welfare of animals through the engagement, education and guidance of all generations of our local population.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent; and
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 1993. They have general responsibility for taking such steps as are reasonably open to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



A MOST SINCERE THANK YOU TO THE FOLLOWING LOVELY PEOPLE

EVERY SINGLE PERSON THAT HAS HELPED US over the very difficult past 12 months, for every single donation of goods and cash, it doesn't matter how small, for every share on Facebook, for every visit to our shop, for every purchase, for every flutter on our fantastic tombola, and all the absolutely wonderful prizes that we have been given.

FOR THE SPECIAL FRIENDS OR OUR BRANCH who donate to us directly into our Nat West Bank Account, we are so grateful for your support and kindness.

All of you, give yourselves a big pat on the back, you are giving local animals in your community the chance of a happy and loving home, to have the tender care and compassion that they deserve, what can possibly feel better than that?

TO ALL THE VETERINARY PRACTICES we use, and all the dedicated and professional staff at West Lakes Veterinary Group, Galemire and Millcroft Vets, we know that we can rely on you to do the best for the animals.

TO THE KENNELING SERVICES we use, Whinmill Kennels and Bank End Cattery, thank you for being there when the animals need you.

TO WHITEHAVEN COMMUNITY TRUST who own the premises we rent, thank you for being supportive and flexible, as our needs are changing this is very important to us, with a special mention to Kerry.

TO OUR ACCOUNTANT Ian Scott at Saint and Co, thank you for your service and expertise, we are grateful for your help and support.

A special nod of thanks to our area Inspectors Martyn Fletcher and Graham Carter, your support, advice and teamwork is very much appreciated, we are looking forward to another great year working with you.

Denise McCabe, our Branch Partnership Manager, we thank you very much for leading our way, for your guidance and support, especially from us who are new to our roles and responsibilities.

A huge, big extra special thank you to all our Volunteers and Trustees, we simply wouldn't be here without you, your big-hearted generosity in giving your time and talents to us is simply phenomenal.

We also need to give massive respect to all our fosterers, to Chester Cats, these people are just fab, the love, attention, rehabilitation and patience they give to the little souls in their care is amazing. We will never under-estimate the skill and commitment it takes to do what you do, with picking up animals and rehoming as well, we just can't thank you enough.



The Trustees approved and signed this report in the month of July 2021

Karen Payne

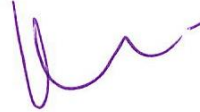
Honorary Chairperson



Kathryn East

Honorary Secretary

Membership Secretary



Volunteer Coordinator

Georgina Fisher

Honorary Treasurer



Ally Chester

Online Training Manager

Rehoming Coordinator Cats and Dogs



Welfare Assistance

Laura Chester

Fundraising Coordinator



Margaret Danson

Shop Coordinator



Dave Eades

Fostering Coordinator



Chris Gurney

Lotteries and Charity Commission Official

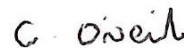


Kerry Maxwell

Donations Coordinator

Craig O'Neil

Assistant Fundraising Coordinator



CHARITY REGISTRATION NUMBER: 232261

R.S.P.C.A. Cumbria West Branch
Unaudited Financial Statements
31 December 2020

SAINT & CO
Chartered Accountants
12 – 13 Church Street
Whitehaven
CA28 7AY

**R.S.P.C.A. Cumbria West Branch
Financial Statements
Year 31 December 2020**

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R.S.P.C.A. Cumbria West Branch
Independent Examiner's Report to the Trustees of R.S.P.C.A. Cumbria West Branch
Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of R.S.P.C.A. Cumbria West Branch ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Scott BA (hons), FCA, DChA
Independent Examiner
Saint & Co.
12-13 Church Street
Whitehaven Cumbria
CA28 7AY

17/0/2021

**R.S.P.C.A. Cumbria West Branch
Statement of Financial Activities
Year ended 31 December 2020**

		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	31,155	31,155	35,251
Other trading activities	5	4,546	4,546	11,228
Investment income	6	97	97	241
Total income		<u>35,798</u>	<u>35,798</u>	<u>46,720</u>
Expenditure				
Expenditure on charitable activities	7,8	44,323	44,323	47,378
Total expenditure		<u>44,323</u>	<u>44,323</u>	<u>47,378</u>
Net expenditure and net movement in funds		<u>(8,525)</u>	<u>(8,525)</u>	<u>(658)</u>
Reconciliation of funds				
Total funds brought forward		111,007	111,007	111,665
Total funds carried forward		<u>102,482</u>	<u>102,482</u>	<u>111,007</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 4 to 10 form part of these financial statements.

**R.S.P.C.A. Cumbria West Branch
Statement of Financial Position
Year ended 31 December 2020**

	Note	2020 £	2019 £
Fixed assets Current			
Tangible fixed assets	14	4,323	1,483
Current assets			
Cash at bank and in hand		100,467	113,683
Creditors: amounts falling due within one year	15	2,308	4,159
Net current assets		98,159	109,524
Total assets less current liabilities		102,482	111,007
Net assets		102,482	111,007
Funds of the charity			
Unrestricted funds		102,482	111,007
Total charity funds	16	102,482	111,007

These financial statements were approved by the board of trustees and authorised for issue on 11 June 2021, and are signed on behalf of the board by:



Ms A Chester
Trustee

The notes on pages 4 to 10 form part of these financial statements.

R.S.P.C.A. Cumbria West Branch
Notes to the Statements
Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Pottery Courtyard, 13 Market Place, Whitehaven, Cumbria, CA28 7JG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There have been no judgements (apart from those involving estimations) made in the process of applying the entity's accounting policies and none that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

No accounting estimates or assumptions were made concerning the future. No key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year were made.

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

Fund accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

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. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Costs of generating funds relate to costs of attracting voluntary income and running the charity shop.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charities activities.

Costs in respect of charitable activities relate to those costs incurred to deliver the charities activities and services for its beneficiaries.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Legacies				
General Donations	2,187	2,187	5,532	5,532
Grants				
Legacies	4,875	4,875	2,980	2,980
Grants receivable	24,093	24,093	26,739	26,739
5. Other trading activities	31,155	31,155	35,251	35,251

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising	–	–	2,403	2,403
Sales	4,546	4,546	8,825	8,825
	4,546	4,546	11,228	11,228

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	97	97	241	241

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Animal Welfare	41,192	41,192	41,187	41,187
Support costs	3,131	3,131	6,191	6,191
	<u>44,323</u>	<u>44,323</u>	<u>47,378</u>	<u>47,378</u>

4. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Animal Welfare	41,192	2,418	43,610	46,664
Governance costs	–	713	713	714
	<u>41,192</u>	<u>3,131</u>	<u>44,323</u>	<u>47,378</u>

5. Analysis of support costs

	Animal Welfare	Total 2020	Total 2019
	£	£	£
Premises	928	928	611
General office	1,189	1,189	4,575
Human resources	301	301	291
Governance costs	714	714	714
	<u>3,132</u>	<u>3,132</u>	<u>6,191</u>

6. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	1,440	859
Operating lease rentals	928	611

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	714	714

4. Staff costs

There were no staff employed during the year.

5. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

6. Tangible fixed assets

	Fixtures and fittings	Total
	£	£
Cost		
At 1 January 2020	3,546	3,546
Additions	4,280	4,280

At 31 December 2020	7,826	7,826
Depreciation		
At 1 January 2020	2,063	2,063
Charge for the year	1,440	1,440
At 31 December 2020	3,503	3,503
Carrying amount		
At 31 December 2020	4,323	4,323
At 31 December 2019	1,483	1,483

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	–	1,899
Accruals and deferred income	2,308	2,260
	2,308	4,159

R.S.P.C.A. Cumbria West Branch
Notes to the Statements (continued)
Year ended 31 December 2020

3. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Prevention of Cruelty to Animals	111,007	35,798	(44,323)	102,482

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Prevention of Cruelty to Animals	111,665	46,720	(47,378)	111,007

4. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	4,322	4,322
Current assets	100,468	100,468
Creditors less than 1 year	(2,308)	(2,308)
Net assets	102,482	102,482

	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	1,483	1,483
Current assets	113,683	113,683
Creditors less than 1 year	(4,159)	(4,159)
Net assets	111,007	111,007

**R.S.P.C.A. Cumbria West Branch
Management Information
Year ended 31 December 2020**

The following pages do not form part of the financial statements.

R.S.P.C.A. Cumbria West Branch
Detailed Statement of Financial Activities
Year ended 31 December 2020

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
General Donations	2,187	5,532
Legacies	4,875	2,980
Grants receivable	24,093	26,739
	<u>31,155</u>	<u>35,251</u>
Other trading activities		
Fundraising	–	2,403
Sales	4,546	8,825
	<u>4,546</u>	<u>11,228</u>
Investment income		
Bank interest receivable	97	241
	<u>97</u>	<u>241</u>
Total income	<u>35,798</u>	<u>46,720</u>
Expenditure		
Expenditure on charitable activities		
Purchases	2,104	1,540
Operating leases	928	611
Rent	14,152	9,350
Insurance	48	500
Other motor/travel costs	34	1,419
Legal and professional fees	713	714
Other office costs	1,164	4,532
Depreciation	1,441	858
Veterinary Fees and medicines	6,520	11,026
Care of animals	17,219	16,277
Contribution to Regional Fund	–	551
	<u>44,323</u>	<u>47,378</u>
Total expenditure	<u>44,323</u>	<u>47,378</u>
Net expenditure	<u>(8,525)</u>	<u>(658)</u>

R.S.P.C.A. Cumbria West Branch
Notes to the Detailed Statement of Financial Activities
Year ended 31 December 2020

	2020 £	2019 £
Expenditure on charitable activities		
Welfare		
<i>Activities undertaken directly</i>		
Purchases	2,104	1,540
Rent	14,152	9,350
Insurance	48	500
Officer's travel expenses	34	1,419
Depreciation	1,441	858
Veterinary fees and medicines	6,495	10,983
Care of animals	16,918	15,986
Contribution to Regional Fund	–	551
	<u>41,192</u>	<u>41,187</u>
<i>Support costs</i>		
Operating lease - plant and machinery	928	611
Administration expenses	1,164	4,532
Bank charges	25	43
Volunteer expenses	301	291
	<u>2,418</u>	<u>5,477</u>
Governance costs		
Governance costs - accountancy fees	713	714
Expenditure on charitable activities	<u>44,323</u>	<u>47,378</u>