



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 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 of 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.



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 fund and 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 are hoping that our town will recover quickly after the covid pandemic.

Our location is very 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.

In between the two retail spaces we have a courtyard area that can be opened out for other fundraising activities, including raffles, tombola and table-top sales.



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.

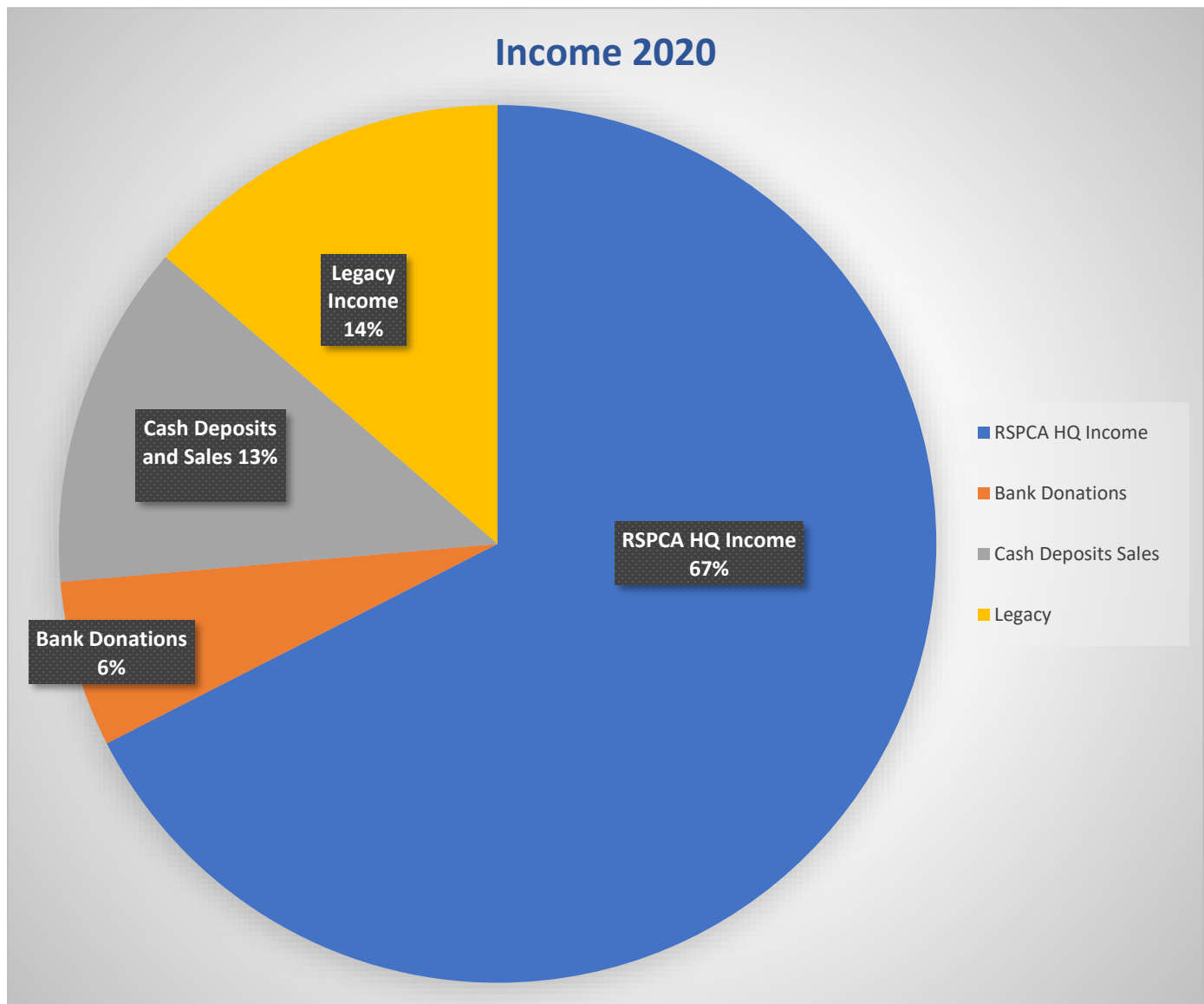
We have complied, and have been fastidious when planning to, and then protecting, the people of our community, our customers, fosterers, volunteers and trustees, while carrying out our limited fundraising and animal welfare activities.

We have however, been planning for 2021.

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

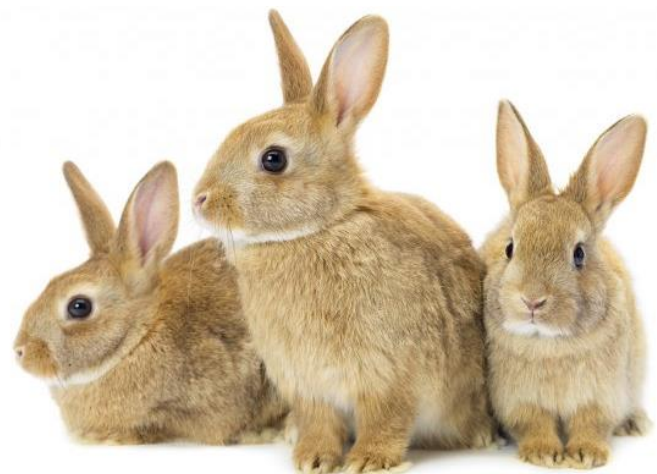


INCOME AND EXPENDITURE

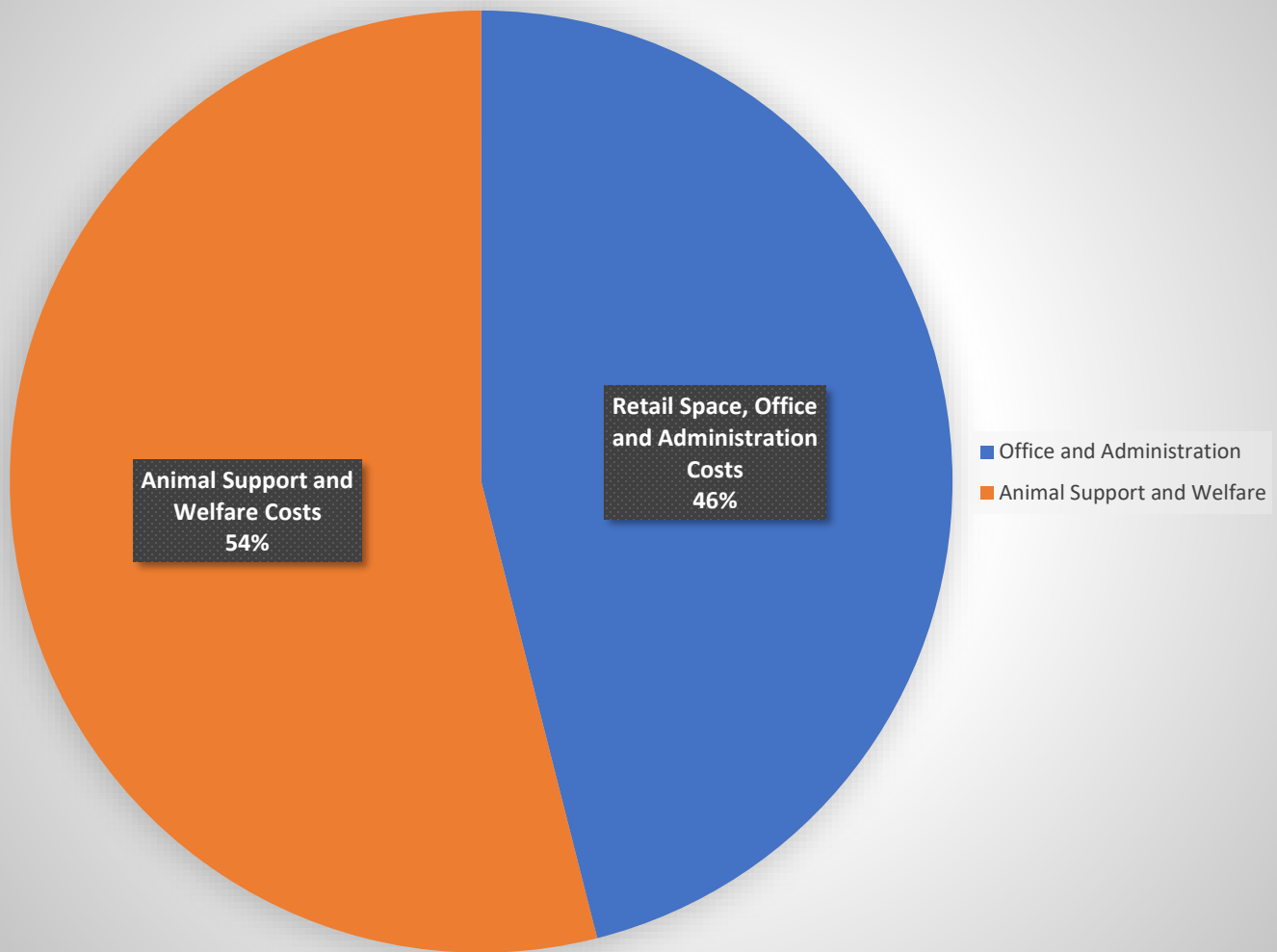


RSPCA HQ Income	£24,093.44
Legacy Income	£4,875.00
Cash Deposits and Sales	£4,545.56
Bank Donations	£2,187.00

TOTAL INCOME £35,701.00



Expenditure 2020



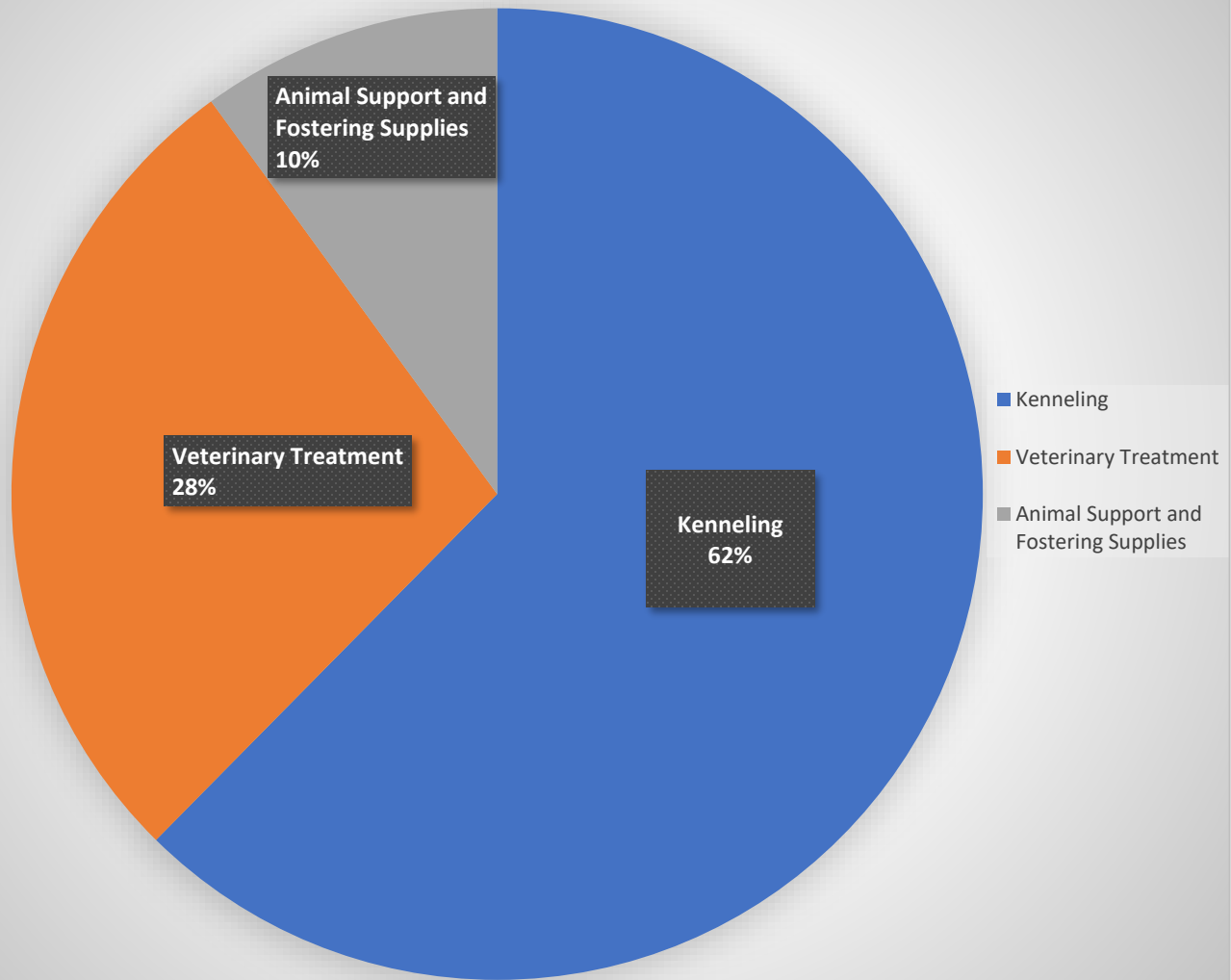
Animal Support and Welfare Costs **£26,268.86**

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

TOTAL EXPENDITURE £48,683.50



Animal Support and Welfare Costs 2020

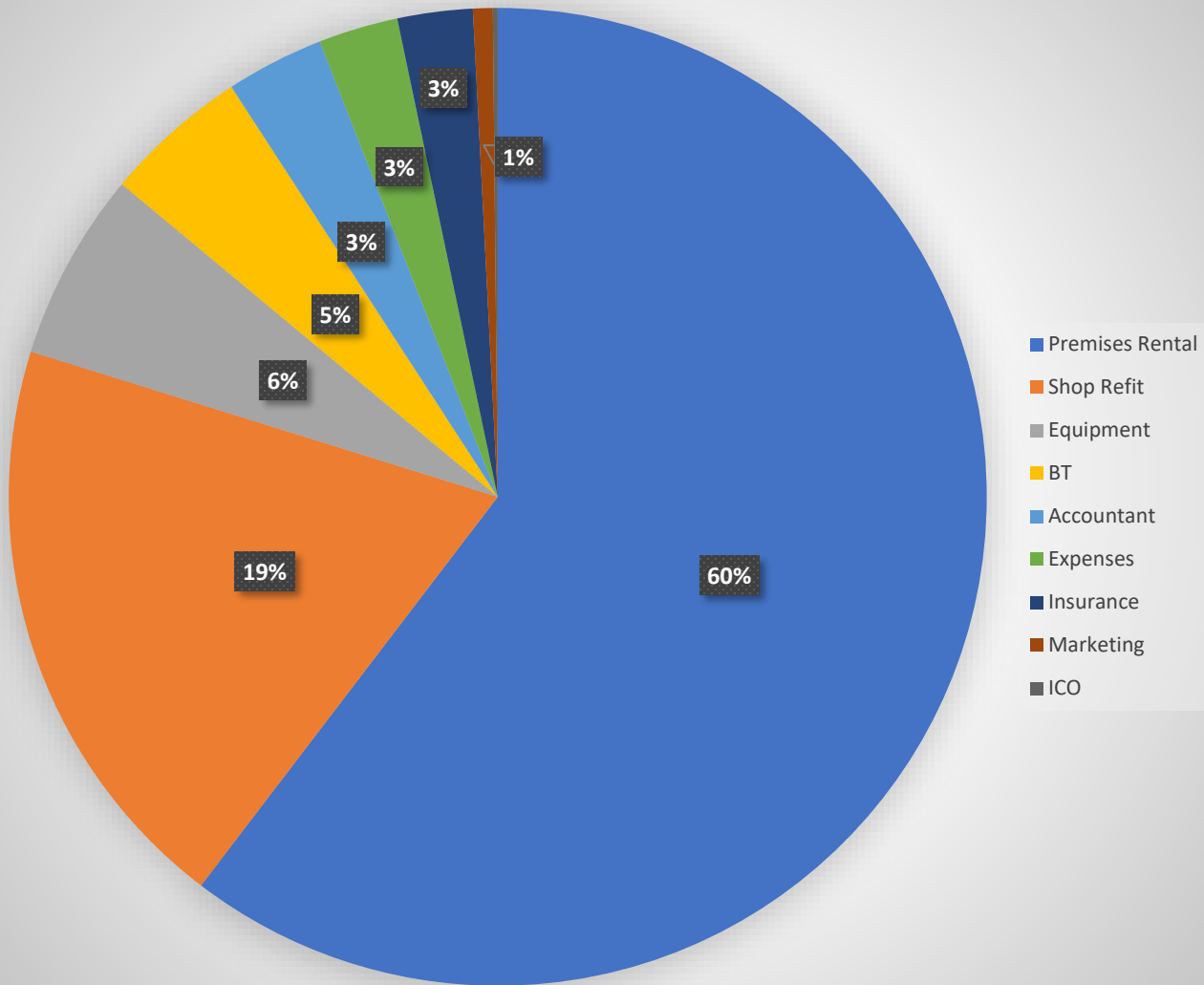


Kenneling	£16,389.20
Veterinary Treatment	£7,247.48
Animal Support and Fostering Supplies	£2,632.18

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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 The following pages do not form part of the financial statements	
Detailed statement of financial activities	12
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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').

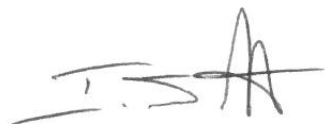
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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		35,798	35,798	46,720
Expenditure				
Expenditure on charitable activities	7,8	44,323	44,323	47,378
Total expenditure		44,323	44,323	47,378
Net expenditure and net movement in funds		(8,525)	(8,525)	(658)
Reconciliation of funds				
Total funds brought forward		111,007	111,007	111,665
Total funds carried forward		102,482	102,482	111,007

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
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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				
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	<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		
Animal 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>