



**CUMBRIA WEST  
BRANCH**

**TRUSTEES AND VOLUNTEERS  
ANNUAL REPORT  
YEAR ENDING  
31<sup>ST</sup> 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](mailto:rspcacumbriawest@btconnect.com)**

**Website – [www.rspcacumbriawest.co.uk](http://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.



## **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

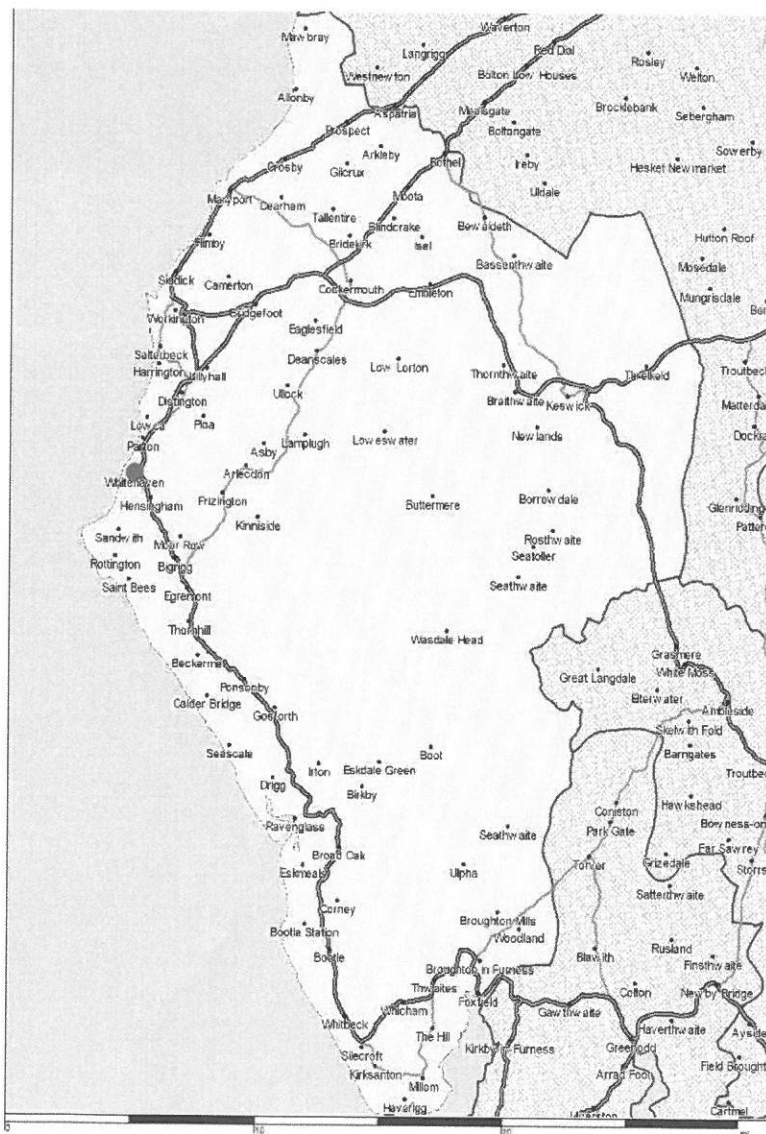
**Funds raised goes towards rescuing and rehoming lost, abused and unwanted animals, once these animals are in our care, they are vet-checked and treatment is funded if required, neutered, micro-chipped and given their annual injections before being re-homed.**

**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?**

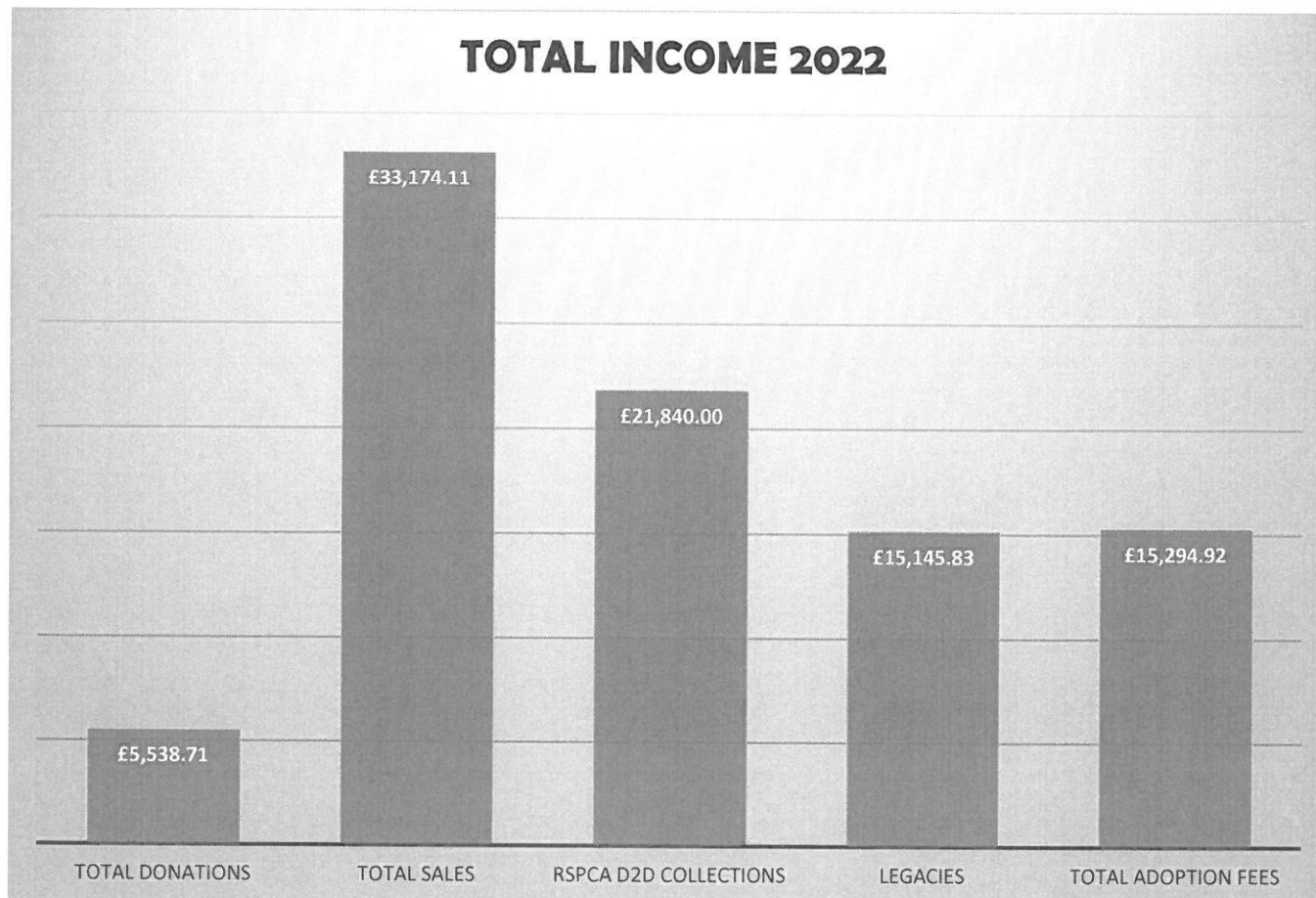
**PLEASE GET IN TOUCH**





## INCOME AND EXPENDITURE

### TOTAL INCOME 2022



**Total Donations** £5,538.71

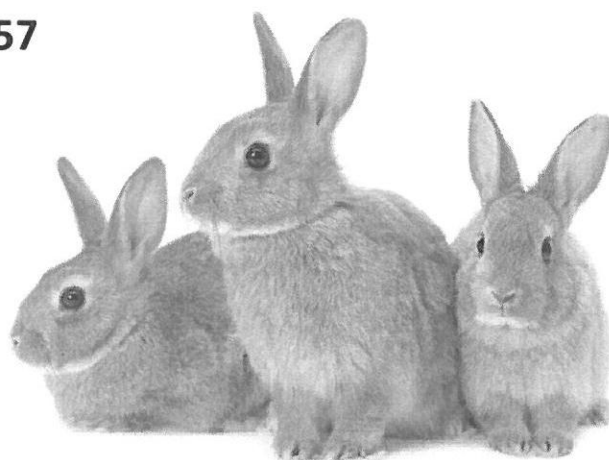
**Total Sales** £33,174.11

**RSPCA D2D Collections** £21,840.00

**Legacies** £15,145.83

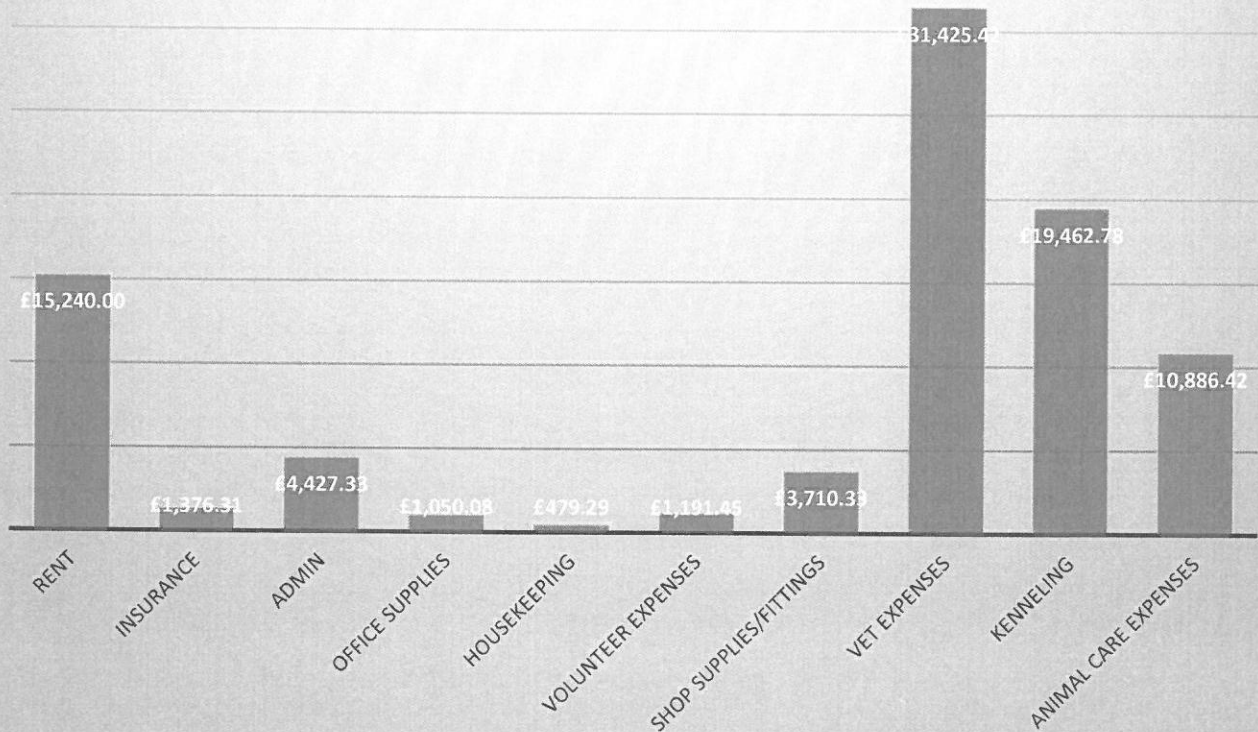
**Total Adoption Fees** £15,294.92

**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
<b>TOTAL EXPENDITURE</b>	<b>£89,249.41</b>



## **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**

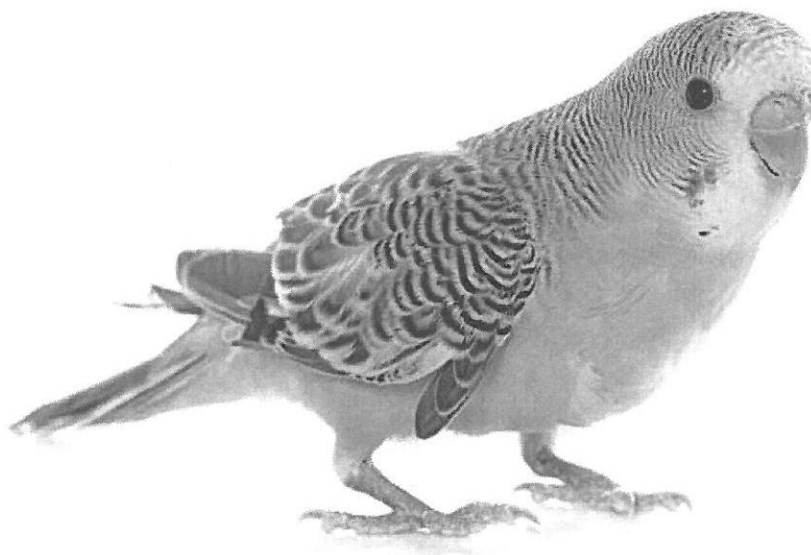
**We have estimated that in the next 12 to 18 months again we will make an initial sum of £5000 available to provide spaying and neutering funding for those animals that need to be rehomed, and for those pet owners who may be facing financial hardship that require our financial assistance. We will also 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.**

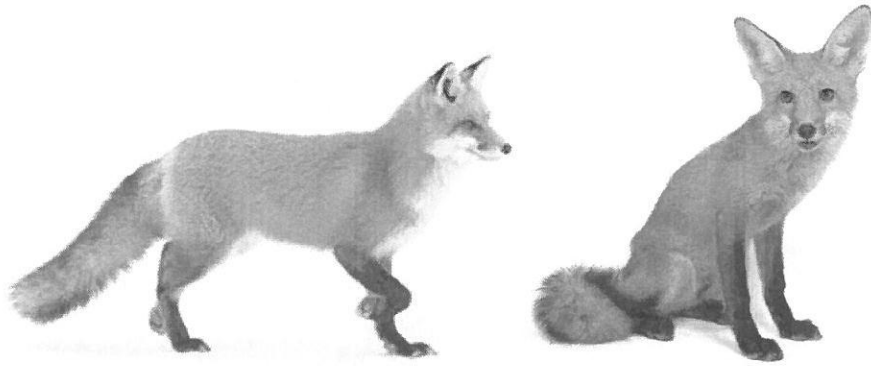
## **RESCUING, FOSTERING AND REHOMING**

**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**

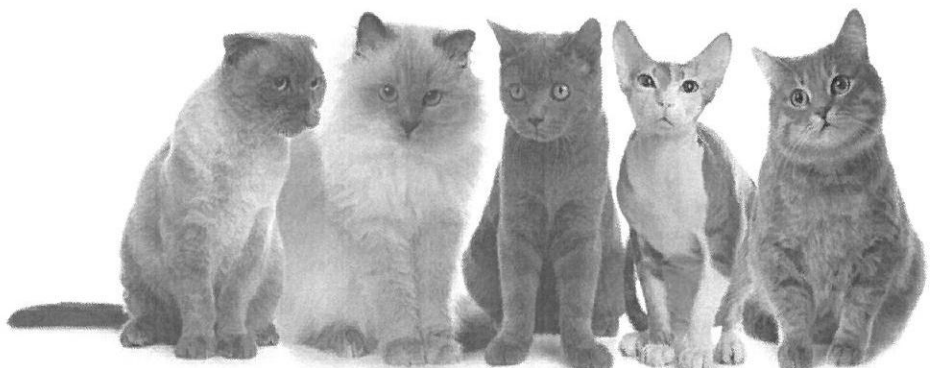
**Th general public are becoming more invested in ethical green processes, we plan to highlight our stance that we do not waste or refuse any donation, reusing goods, clothing and recycling items, while helping our local community, is the ideal vehicle for this. We will examine the products and packaging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

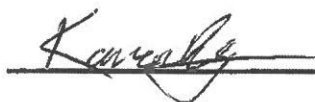
We have the best Animal Foster Carers in the world, the Chester Cats remain central to the way we work and how we care for our animals, these people are so precious, the love, attention, rehabilitation and patience they give to the little souls in their care is amazing. We will never under-estimate the 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.





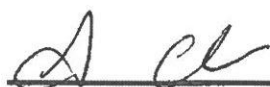
**The Trustees approved and signed this report in June 2023**

**Karen Payne**



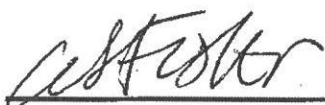
**Honorary Chairperson**

**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**



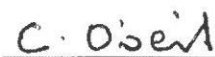
**Fundraising Coordinator**

**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

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Notes to the detailed statement of financial activities	14

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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 2022**

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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 funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	60,679	44,226
Other trading activities	5	32,330	13,154
Investment income	6	503	100
<b>Total income</b>		<u>93,512</u>	<u>57,480</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	88,931	71,709
<b>Total expenditure</b>		<u>88,931</u>	<u>71,709</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>4,581</u>	<u>(14,229)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		88,253	102,482
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	14	4,300	5,733
<b>Current assets</b>			
Debtors	15	343	419
Cash at bank and in hand		94,284	90,768
		<u>94,627</u>	<u>91,187</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>6,093</u>	<u>8,667</u>
<b>Net current assets</b>		<u>88,534</u>	<u>82,520</u>
<b>Total assets less current liabilities</b>		<u>92,834</u>	<u>88,253</u>
<b>Net assets</b>		<u>92,834</u>	<u>88,253</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>92,834</u>	<u>88,253</u>
<b>Total charity funds</b>	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**

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### **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**

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#### **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**

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#### **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 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 £
<b>Donations</b>				
General Donations	21,297	21,297	7,019	7,019
<b>Legacies</b>				
Legacies	16,164	16,164	8,788	8,788
<b>Grants</b>				
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
	88,931	88,931	71,709	71,709

### 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
	81,315	7,616	88,931	71,709

# 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	<b>1,868</b>	1,157
General office	5,756	<b>5,756</b>	5,756
Human resources	567	<b>567</b>	511
Governance costs	816	<b>816</b>	716
	<u>9,007</u>	<u><b>9,007</b></u>	<u>8,140</u>

### 10. Net income/(expenditure)

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

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

### 11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>714</b>	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 £
<b>Cost</b>		
At 1 January 2022 and 31 December 2022	11,148	11,148
<b>Depreciation</b>		
At 1 January 2022	5,415	5,415
Charge for the year	1,433	1,433
At 31 December 2022	6,848	6,848
<b>Carrying amount</b>		
At 31 December 2022	4,300	4,300
At 31 December 2021	5,733	5,733

### 15. Debtors

	2022 £	2021 £
Prepayments and accrued income	343	419

### 16. Creditors: amounts falling due within one year

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

### 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	-	4,002

# 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 r 2022
	£	£	£	£
Prevention of Cruelty to Animals	<u>88,253</u>	<u>93,512</u>	<u>(88,931)</u>	<u>92,834</u>

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

### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	4,300	<b>4,300</b>
Current assets	94,627	<b>94,627</b>
Creditors less than 1 year	(6,093)	<b>(6,093)</b>
<b>Net assets</b>	<u>92,834</u>	<u><b>92,834</b></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)
<b>Net assets</b>	<u>88,253</u>	<u>88,253</u>

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

**Management Information**

**Year ended 31 December 2022**

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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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Other trading activities</b>		
Sales	<u>32,330</u>	<u>13,154</u>
<b>Investment income</b>		
Bank interest receivable	<u>503</u>	<u>100</u>
<b>Total income</b>	<u><u>93,512</u></u>	<u><u>57,480</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u><u>88,931</u></u>	<u><u>71,709</u></u>
<b>Net income/(expenditure)</b>	<u><u>4,581</u></u>	<u><u>(14,229)</u></u>



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

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Animal Welfare</b>		
<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>
<b>Support costs</b>		
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>
<b>Governance costs</b>		
Governance costs - accountancy fees	816	716
	<u>816</u>	<u>716</u>
<b>Expenditure on charitable activities</b>	<u>88,931</u>	<u>71,709</u>