

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE LANCASHIRE HEDGEHOG CARE TRUST**

Brown & Co
Chartered Accountants
5A Marsh Mill Village
Thornton - Cleveleys
Lancashire
FY5 4JZ

THE LANCASHIRE HEDGEHOG CARE TRUST

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for the year ended 31 December 2022**

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THE LANCASHIRE HEDGEHOG CARE TRUST

REPORT OF THE TRUSTEES for the year ended 31 December 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

A charity providing specialist care and treatment for sick, injured and orphaned hedgehogs, with the aim to rehabilitate them, when fit and healthy, back into the wild.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1092285

Principal address

14 Ellesmere Avenue
Thornton Cleveleys
FY5 5JD

Trustees

Miss J H Whalley
Mr W Hamer
C E P Sydney

Independent examiner

Melissa Farrington
Brown & Co Chartered Accountants
5A Marsh Mill Village,
Fleetwood Road North,
Thornton-Cleveleys,
FY5 4JZ

Approved by order of the board of trustees on 28 April 2023 and signed on its behalf by:

C E P Sydney

Catherine Emma Phyllis Sydney- Trustee

THE LANCASHIRE HEDGEHOG CARE TRUST

REPORT OF THE TRUSTEES

I report on the accounts for the period 1 January 2022 to 31 December 2022, which are set out on pages three to nine.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Melissa Farrington ACCA
Brown & Co Chartered Accountants
5A Marsh Mill Village
Fleetwood Road North
Thornton-Cleveleys
Lancashire
FY5 4JZ

Date: 28 April 2023

THE LANCASHIRE HEDGEHOG CARE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		26,596	13,150
Other trading activities	2	<u>-</u>	<u>-</u>
Total		<u>26,596</u>	<u>13,150</u>
 EXPENDITURE ON			
Raising funds		644	1,932
Charitable activities			
Hedgehog rehabilitation		<u>10,216</u>	<u>10,560</u>
Total		<u>10,860</u>	<u>12,492</u>
 NET INCOME/(EXPENDITURE)		15,736	658
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>34,531</u>	<u>33,873</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>50,267</u></u>	<u><u>34,531</u></u>

The notes form part of these financial statements

THE LANCASHIRE HEDGEHOG CARE TRUST

**BALANCE SHEET
31 December 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	22,517	25,042
CURRENT ASSETS			
Debtors	6	548	559
Cash at bank and in hand		<u>29,066</u>	<u>10,800</u>
		29,614	11,359
CREDITORS			
Amounts falling due within one year	7	(1,864)	(1,870)
		<u>27,750</u>	<u>9,489</u>
NET CURRENT ASSETS			
		<u>50,267</u>	<u>34,531</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>50,267</u>	<u>34,531</u>
NET ASSETS			
		<u>50,267</u>	<u>34,531</u>
FUNDS	8		
Unrestricted funds		<u>50,267</u>	<u>34,531</u>
TOTAL FUNDS		<u>50,267</u>	<u>34,531</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2023 and were signed on its behalf by:

C E P Sydney

Catherine Emma Phyllis Sydney- Trustee

THE LANCASHIRE HEDGEHOG CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- straight line over 10 years
Fixtures and fittings	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sundry income	<u>-</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

THE LANCASHIRE HEDGEHOG CARE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	26,596
Other trading activities	-
Total	<u>26,596</u>
EXPENDITURE ON	
Raising funds	644
Charitable activities	
Hedgehog rehabilitation	<u>10,216</u>
Total	<u>10,860</u>
NET INCOME/(EXPENDITURE)	15,736
RECONCILIATION OF FUNDS	
Total funds brought forward	34,531
TOTAL FUNDS CARRIED FORWARD	<u><u>50,267</u></u>

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	34,875	5,640	40,515
Additions	<u>-</u>	<u>1,697</u>	<u>1,697</u>
At 31 December 2022	<u>34,875</u>	<u>7,337</u>	<u>42,212</u>
DEPRECIATION			
At 1 January 2022	13,861	1,612	15,473
Charge for year	<u>3,488</u>	<u>734</u>	<u>4,222</u>
At 31 December 2022	<u>17,349</u>	<u>2,346</u>	<u>19,695</u>
NET BOOK VALUE			
At 31 December 2022	<u>17,526</u>	<u>4,991</u>	<u>22,517</u>
At 31 December 2021	<u>21,014</u>	<u>4,028</u>	<u>25,042</u>

THE LANCASHIRE HEDGEHOG CARE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>548</u>	<u>559</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>1,864</u>	<u>1,870</u>

8. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	34,531	15,736	50,267
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,531</u>	<u>15,736</u>	<u>50,267</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,596	(10,860)	15,736
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>26,596</u>	<u>(10,860)</u>	<u>15,736</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	33,873	658	34,531
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>33,873</u>	<u>658</u>	<u>34,531</u>

THE LANCASHIRE HEDGEHOG CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,150	(12,492)	658
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,150</u>	<u>(12,492)</u>	<u>658</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	33,873	16,394	50,267
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,873</u>	<u>16,394</u>	<u>50,267</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,746	(23,352)	16,394
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,746</u>	<u>(23,352)</u>	<u>16,394</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.