THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales · Charity number 1164542

Details

Status	Registered
Legal form	Trust
Registered	2015-11-24
Register	View on the Charity Commission register

Contact

Address	British Hedgehog Preservation Society Hedgehog House 9 Rouse-Boughton Terrace Clee Hill Ludlow
Phone	01584890801
Email	info@britishhedgehogs.org.uk
Website	www.britishhedgehogs.org.uk

Activities

Objects: To promote the conservation and welfare of the Western European hedgehog (Erinaceus europaeus) as a wild species in the British Isles and safeguard its future for the benefit of the public. In furtherance of the above, the charity may:1. Promote the conservation of hedgehogs and their habitats, by means of campaigns, advocacy and educational projects that raise awareness of the practical steps needed to help reverse the decline of hedgehogs and improve their welfare. 2. Provide advocacy and an expert source of information and advice to the public, businesses, governmental and other organisations regarding the conservation, ecology, behaviour and welfare of hedgehogs.3. Promote knowledge of and the understanding of current laws for the protection and welfare of native hedgehogs in the British Isles and seek further legal protection as necessary.4. Identify and provide funding for research (which shall be published) that is of benefit to the Western European hedgehog.5. Provide information and support educational projects, especially for the younger generation, to promote understanding, appreciation, respect and a humane attitude to hedgehogs and other wildlife.

Activities: We are dedicated to helping & protecting native UK hedgehogs. Through campaigns, advocacy & educational projects we work to raise awareness of practical steps we can all take to help reverse the decline of hedgehogs in the wild, improve their welfare & safeguard the future of this much-loved animal. We fund

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research that provides important new insights into the conservation & welfare of hedgehogs.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,637,528	£543,688	£4,063,638	8
2024-03-31	£611,112	£510,593	£2,969,798	8
2023-03-31	£908,922	£477,580	£2,869,279	8
2022-03-31	£448,371	£465,081	-	-
2021-03-31	£505,733	£345,018	£2,454,647	6

Trustees

Name	Role	Appointed
Jonathan Hampstead	Chair	2022-03-15
Bradley Mark Thomas		2024-07-16
Dr Matthew James Pound		2022-03-15
Dr Nigel James Reeve		2019-10-01
Imogen Kay Verret		2019-12-17
KAY ELIZABETH BULLEN		2015-11-18
Lachlan Thomas Rurlander		2024-07-16
Lisa Noelle Edinborough		2024-07-16

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THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales - Charity number 1164542

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Contents of the Financial Statements
for the Year Ended 31 March 2025

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British Hedgehog Preservation Society

Report of the Trustees
for the Year Ended 31 March 2025

The Trustees present their annual report together with the audited financial statements for the 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES
Objectives and aims
Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide. Our strategy can be summarised as:

1. To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aims is detailed in the Achievements and Performance section of this report.

Activities for achieving objectives

The charity undertakes the following activities:

Supplies the public and schools with information packs and raises the awareness of the plight of the hedgehog.

Supplies vets and vet nurses with information packs.

Supports and funds non-invasive scientific research on hedgehogs.

Maintains a network of approx. 600 independent hedgehog rehabilitators and, after offering first aid advice, puts members of the public in touch with someone local if they find a sick injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website and social media.

Runs national projects including Hedgehog Street project with People's Trust for Endangered Species and Hedgehog Friendly Campus.

Is involved in Uist Hedgehog Rescue an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

STRATEGIC REPORT

Achievement and performance
Charitable activities
Financial results

The Charity ended the financial year with net assets amounting to £4,063,638 (2024: £2,969,798) Income amounted to £1,637,529 (2024: £611,112) thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £543,689 (2024: £510,593) and continues to be tightly controlled.

Review of activities

We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

1. To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species - for this we are very grateful.

Trustees have been using our 5-year strategy to shape and plan our work and effort.

In the office

We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. Around 10,000 telephone calls per year are taken by the Charity. We also receive many requests via social media, having very active Facebook and Twitter accounts, our LinkedIn account is growing and this year the Charity also began an account on Instagram. This year we employed a full time Communications Officer to help spread the word further and improve reach. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local independent rescue contact and/or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog and an auto email reply with first aid instructions and details of obtaining further help. The numbers listed on the answerphone are of a few more experienced rehabilitators who offer advice and have an up-to-date record of all independent rehabilitators from the directory we keep, enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and rehabilitators as well as members of the press. This year we launched an email option for the newsletter which will be more economical and environmentally friendly. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new independent rehabilitators or vets that may be willing to join the directory we maintain (currently around 600) of people and centres who will take in sick, injured, or orphaned hedgehogs around the country. Thousands of requests for information leaflets were fulfilled for members of the public, and all are available for free download on our website too helping us further our Education aim. Our Supporter total has increased a little, at just over 11,700.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night). Independent rehabilitators from the directory also take some media calls if there is a need for a local angle.

Hedgehog Street

A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. The project is now in its 13th year. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 128,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. The partnership released the latest State of Britain's Hedgehogs report in February 2022, showing decline was still dramatic and unsustainable in rural areas (between 30 and 75% decline since the year 2000) but that urban populations ere stabilising and maybe even starting to recover, albeit from a low base line. Trustees committed funds of over £162,417 spread over 3 years for the current phase of the project, which takes it up to the end of 2026.

National Hedgehog Monitoring Programme

A lack of robust population estimates limits our understanding of habitat-specific population trends and prevents a thorough assessment of conservation status. The National Hedgehog Monitoring Programme (NHMP) was set up in 2023 as a 3-year pilot programme to produce robust population density estimates for hedgehogs.

This was the second year of the three-year pilot. We increased the number of regional hubs from seven in 2023, to 15 in 2024. This includes 4 hubs run by the project partners, with the remaining being volunteer hubs with who we have signed agreements to commit to take part in monitoring until the end of the pilot at least. During the 2024 field season (April-October), we deployed cameras at 40 sites across England, Scotland and Wales. Around 12 million images have been uploaded to MammalWeb from these cameras. A major development for 2024 was the integration of a second AI model, Microsoft MegaDetector into MammalWeb. This is an additional screening tool, which together with the Conservation AI's UK Mammals model minimises the risk of human images being available for public view. Following this integration, we have not received any reports of Spotters seeing human images, but we will continue to monitor this.

Following a press launch in March 2024, which generated over 300 pieces of coverage in the media, over 3000 Spotters took part in classifying images on MammalWeb. Almost all sequences uploaded to MammalWeb have been classified by at least one Spotter; once sequences have been classified by at least six Spotters, they will be retired from public view and exported for analysis. Work is ongoing to determine the accuracy of Spotters and the AI at image classification, to assign a confidence level to the classifications. From manual verification, hedgehogs were captured in images from at least 26 of the 40 surveyed sites. The first density estimates from the 2023 images have been calculated, these are going through some final verification and assessment before being shared. Work will then continue to produce hedgehog density estimates from 2024 data.

BHPS agreed to co-fund this project for around £30,000 per year for three years, beginning in October 2023, during this financial year a payment of £32,149 was made in July with a further payment due in the next financial year.

Hedgehog Friendly Football

The Hedgehog Friendly Football League - our campaign to get professional football clubs to check for hedgehogs when maintaining their grounds, and even more importantly, to encourage fans to do the same at home - is still going strong and we have plans to re-engage clubs from all tiers in 2025/6. We will be reviewing the point scoring systems to ensure that for every 'hedgehog friendly' action they take, they score a point and climb up our league table!

This first ever Hobsons Hedgehog Cup - launched in Feb 2024 and sponsored by Hobsons Brewery- gave clubs in the league a chance to compete in an FA cup style competition and was a big success. The competition culminated in December 2024, with a final between Premiership giants Wolverhampton Wanderers and League One's Northampton Town. Wolverhampton really ran with the competition, resulting in team photos, promotional videos from top players, the manager wearing a BHPS badge in a televised press conference, and BHPS posters and signage being displayed at Molineux on the big screens and advertising boards around the pitch during matches.

Building on this success, we plan to run another Cup competition in 2025/6.

Research
Two important pieces of research funded by the Charity scheduled to conclude in 2024 were slightly delayed due to health issues. "The prevalence and implications of microplastic ingestion by hedgehogs in the UK" (£26,128) and "Microbiomes of European hedgehogs in Denmark and the UK." (£35,000) should now be concluded in 2025.

In July we invested £5,584 on a project by Dylan Yaffy (MRCVS) - a macroscopic and histopathologic investigation of kidney disease in association with diet composition in a population of European hedgehogs. Results should be with us in April/May 2025.

We supported a project by Prickly Pigs Rescue centre in Otley in February 2025 - the project is on using RFID tags to monitor survival and behaviour and we invested £10,706.16 into this.

Developers
We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) and Taylor Wimpey who pledge to create hedgehog highways in all their new build properties whenever possible. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build.

Garden Wildlife Health Project
With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist
The NatureScot/RSPB plan to relocate non native hedgehogs from the Uist islands continues and they continued to work with us on this. Hedgehogs are no longer being killed on Uist, so funds were used to provide a handover point on the island where the hedgehogs were housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds were also used to relocate the hedgehogs to the mainland where they were given a health check and safely released. However, since 2020, this work has not been undertaken and has not yet restarted. We remain in contact with NatureScot and the RSPB helping them to shape the future for this project. We remain grateful to Pat Holtham, our volunteer on the island, who made relocation work so far possible.

Hedgehog Awareness Week
Hedgehog Awareness Week ran from 5th - 11th May 2024 and the week was extremely busy with people getting involved with writing letters to the press, holding awareness and fundraising events, and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as other well-known faces. The very talented and generous Ann Ross once again donated a series of infographics for release during the week offering advice on helping hedgehogs and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim. We were very saddened to learn of the death of Ann Ross in December - she generously supported the charity with her amazing talent for a number of years. She was always so kind, knowledgeable and created such informative, yet fun designs for us - she will be much missed.

Strimmer Stickers
BHPS encourages councils, Tool Hire Companies, etc to use warning stickers (that we provide to them free of charge) asking people using strimmers, mowers, hedge cutters, etc to check carefully for hedgehogs before cutting. The companies are invited to send images of the stickers 'in use' on their machines and in return we list their good deed on the website. There are currently around 174 listed and 10s of thousands of stickers have been distributed to such groups.

The Range
We have continued to work with The Range stores on providing hedgehog information and advice to their customers and rewilding areas around some of their stores. They have kindly agreed to have a collection box in every store for us. We now have collection boxes in 184 stores that have raised over £87,000 to date!

Hedgehog Friendly Campus
The university and college project had a successful year. 6 universities signed up to take part in the fully supported programme, which includes a set of delivered activities, accreditation certificate and a new end of year student-led audit. 11 universities or colleges signed up to the basic programme which includes access to the toolkit and accreditation but no supporting activities. 22 universities or colleges have signed up to the Basic or Minimum package, which provides them with open access to the toolkit actions. All institutions will submit for their awards at the end of May 2025.

The programme continued its expansion into primary and secondary schools, recruiting 33 new primary schools and secondary schools. This year, working in partnership with Wirral Council, Hedgehog Friendly Schools has also been delivered to 22 primary schools and secondary across the Wirral region, in collaboration with the council's Eco Schools network.

The project has delivered workshops, assemblies and training to over 12,500 staff and students. This includes 9 hedgehog survey workshops for university and FE colleges. It has delivered the Hedgehog Ecology and Land Management for Practitioners (HEMP) training course to 7 universities, colleges and schools and delivered 4 student recruitment stalls. As well as delivering 8 online peer networking sessions for schools, colleges and universities.

As part of the project's Big Hedgehog Friendly Litter Pick, over 2200 volunteers collected almost 850 bags of litter.

London HogWatch
London HogWatch is based at ZSL's science wing, the Institute of Zoology. The project, established in 2016, uses camera-trap surveys run at different scales (from the largest parks to private gardens) to understand factors influencing their distributions and abundance across the capital. The long-term goal is to work towards informing and improving conservation strategies and improving habitat corridors. Since 2016, they have conducted over 130 surveys, 3770 camera placements, involving 1400 volunteers across two thirds of London's boroughs.

In 2024, they deployed ~550 cameras across 11 London boroughs and engaged ~220 volunteers in hedgehog conservation. This year they have conducted two major 150 camera surveys in Richmond Park and Hampstead Heath. Hampstead Heath is the largest hedgehog population in London and continued monitoring is critical to assess its conservation status. In 2024 they continued to work with councils and local environmental groups. For example, supporting Ealing Wildlife Group in their new Ealing Hedgehog project and deploying over 40 cameras across the borough. They have continued to work in the borough of Kingston, conducting two surveys and leading on Kingston Biodiversity Partnership's hedgehog species action plan. As part of the National Hedgehog Monitoring Programme, they have continued to provide technical expertise on methods, develop the data pipeline and conduct surveys. This year they have carried out a large amount of public engagement to raise awareness on hedgehog conservation, giving 11 talks and workshops, engaging an audience of 350 people.

Trustees have agreed to continue to support this project by further committing over £77,000 to see it through until October 2025.

Hedgehog House
The office building we use has deteriorated over the years and is quite damp with other repairs also necessary to chimney and roof. Trustees looked at various options, but it was decided the current premises were worth investing in and would be more economic and practical than looking to relocate somewhere new. Quotes were obtained and work will begin to remedy a number of issues in 2025/26 which will make the necessary repairs and ensure staff have somewhere safe to work for many years to come. The cost of the work is expected to approach £100,000 and will be paid in the next financial year.

Rehabilitators
As well as offering an emergency grant scheme to help independent rehabilitators who need financial assistance, we continue to ensure every one of the almost 600 independent hedgehog rehabilitators listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If rehabilitators list themselves on the directory we keep and do not have a heat pad, we send one to them free of charge.

This year we sponsored the 10th Meeting of the European Hedgehog Research Group on 16th and 17th January 2025 in Berlin, Germany which researchers and rehabilitators attended.

The Hedgehog First Aid and Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £70 per person but we subsidise the cost for people who are listed on our directory of rehabilitators, so it only costs them £35. So far 2214 people have attended the course. We also worked with Vale to offer a new microscopy course, again subsidising those on the directory we maintain and offering for the same price. The first course was in November 2024 and so far 31 people have attended this course.

We often get approached by the media asking for hedgehogs to be taken here and there for filming. We always ask that, if they need to film hedgehogs and cannot use stock footage, it should be in the wild or at a rescue centre for the sake of the hedgehogs' welfare. This sometimes means we lose the piece to a rescue who is more than happy to take a hedgehog to a filming studio all day. We collaborated with RSPCA, The British Veterinary Zoological Society, The British Wildlife Rehabilitation Council, People's Trust for Endangered Species, Secret World Wildlife Rescue, Shepreth Wildlife Conservation Charity, and Vale Wildlife Hospital on a best practice guidance sheet including all those organisations' logos. This will hopefully reduce the requests and let TV companies know that it is not acceptable on welfare grounds to have wild hedgehogs in the studio. Another best practice guide with the same signatories has been created to cover advice about not taking hedgehogs to shows, talks, WI's, schools, etc which we understand still happens in some instances. We have published both guides on the website and sent out email and hard copies to rehabilitators, we also include relevant guidance in our education packs and send to the media as necessary.

We have been working for a number of years on a database for independent rehabilitators on the directory we maintain to be able to access and use for free to maintain patient information. This is very nearly ready for test release, and we have been working hard to make sure that it is as user friendly and accessible as possible to encourage as many rescues as possible to make use of the database. This should help us identify trends and potentially illness or disease issues. Trustees have committed £38,800 to the project so far and there will be annual ongoing costs to keep it running and operational in the future.

Social Media
Our social media audiences are continuing to grow overall - across X, Facebook, Instagram and LinkedIn. These platforms enable us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year, as well as engaging them to share our information widely and easily. These platforms also enable us to link up with existing partners and create new partnerships with scope for fundraising opportunities.

We now have more than 234,000 followers on Facebook and while we have seen changes on X with both followers and engagement dropping (in line with reports from others in the sector), we still have over 60,000 followers meaning our messaging has the potential reach a very wide audience.

Our LinkedIn account has grown a lot in the last year, and now has over 9,500 followers, and the still quite newly launched Instagram account has over 22,000 followers. We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country. We also have a new You Tube channel which we will be looking to build up.

The Littlest Hoglet
We commissioned an animation called the Littlest Hoglet - created with production company Liquona and narrated by environmentalist Chris Packham. The Littlest Hoglet is a short stop-motion animation film which was released as a mini-series during Hedgehog Awareness Week 2024. The charming tale follows the misadventures of a young hedgehog who accidentally teaches us how to make our gardens safer, more welcoming spaces for hedgehogs.

The episodes were then re-edited into a short 5-minute-long film and entered into a number of film festivals. We're delighted to say The Littlest Hoglet reached the final of the Smiley Charity Film Awards in March 2025, where it won the Grand Prix People's Choice Award. This award is based on public votes - meaning our film gained the most public votes of all the films entered by all charities - whose incomes ranged from under £100,000 to over £50million.

The Littlest Hoglet also won second place at the Edinburgh Conservation Film Festival and received a Certificate for Significant Cultural Contribution at the Max Sir International Film Festival.

Fundraising
The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. People can also make a 'gift card donation' via the online shop and receive an exclusive BHPS gift card featuring hedgehog facts, wildlife welfare advice and conservation tips to pass on to a loved one in lieu of a gift. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

Financial review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Financial risk management objectives and policies

Trustees take reputational, operational, and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

Reserves policy

Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its supporters and the public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of year, the amount of unrestricted reserves stands at £4,032,168 (2024: £2,914,834). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

Some of the funds are already committed for the next financial year, £100,000 for building repairs, £54,000 for Hedgehog Street, £30,000 for the National Hedgehog Monitoring Programme, £38,800 for the rehabilitation patient database, £8,500 for some scientific papers on road impacts to be published as well as an expected application from London Hogwatch and Hedgehog Friendly Campus.

Principal funding

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank every one of them. Whilst being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies and donations, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

Funds held as custodian trustees on behalf of others

The Society does not hold any funds in any capacity on behalf of others.

Future plans

Please refer to the review of activities and reserves policy for details of future plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was originally 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founders in 1985.

Method of appointment or election of Trustees

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

Policies adopted for the induction and training of Trustees

Following appointment trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

Organisational structure and decision making

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr P Morris and Trading Company Directors, Ms M Horscroft and Ms H Hancock. Ms F Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Ms H Coleman. Day to day management and organisation is delegated to Ms F Vass, an employee of the charity.

Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fundraises for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:

Directors: Ms M Horscroft and Ms H Hancock.
Company Secretary: Ms F Vass.

The Company's independent auditors are:
Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Engagement with suppliers, customers and others

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank each and every one of them. . As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too.

A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(England and Wales)

Registered Charity number
1164542

Registered office
Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees
Dr N J Reeve
Ms I Verret
Mrs K E Bullen
Dr M Pound
Mr J Hampstead (Chair)
Mr L Rurlander (appointed 16.7.24)
Ms L Edinborough (appointed 16.7.24)
Mr B Thomas (appointed 16.7.24)

Auditors
Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Chief Executive
Miss F Vass

Charity registered number

1164542

Registered office

Hedgehog House, Dhustone, Clee Hill, Ludlow, Shropshire, SY8 3PQ

Company secretary

Ms F Vass

FUNDS HELD AS CUSTODIAN FOR OTHERS
The Society does not hold any funds in any capacity on behalf of others

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of British Hedgehog Preservation Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Thorne Widgery Accountancy Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17/7/25 and signed on the board's behalf by:

.....
Ms I Verret - Trustee

Report of the Independent Auditors to the Trustees of
British Hedgehog Preservation Society

Opinion
We have audited the financial statements of British Hedgehog Preservation Society (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Fraud and breaches of laws and regulations - ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
o Reading Trustees' meetings and finance committee minutes.
o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thorne Widgery Accountancy Ltd

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 24/7/25

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,520,839	-	1,520,839	517,010
Investment income	4	116,689	-	116,689	94,102
Total		1,637,528	-	1,637,528	611,112
EXPENDITURE ON					
Raising funds	5	29,002	-	29,002	26,554
Charitable activities	6				
Hedgehog Conservation Work		514,686	-	514,686	484,039
Total		543,688	-	543,688	510,593
NET INCOME		1,093,840	-	1,093,840	100,519
RECONCILIATION OF FUNDS					
Total funds brought forward		2,914,834	54,964	2,969,798	2,869,279
TOTAL FUNDS CARRIED FORWARD		4,008,674	54,964	4,063,638	2,969,798

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	14	190,144	-	190,144	189,648
Investments	15	15,000	-	15,000	15,000
		205,144	-	205,144	204,648
CURRENT ASSETS					
Stocks	16	13,691	-	13,691	14,680
Debtors	17	15,554	-	15,554	19,940
Cash at bank		3,792,686	54,964	3,847,650	2,752,261
		3,821,931	54,964	3,876,895	2,786,881
CREDITORS					
Amounts falling due within one year	18	(18,401)	-	(18,401)	(21,731)
NET CURRENT ASSETS		3,803,530	54,964	3,858,494	2,765,150
TOTAL ASSETS LESS CURRENT LIABILITIES		4,008,674	54,964	4,063,638	2,969,798
NET ASSETS		4,008,674	54,964	4,063,638	2,969,798
FUNDS	19				
Unrestricted funds				4,008,674	2,914,834
Restricted funds				54,964	54,964
TOTAL FUNDS				4,063,638	2,969,798

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/3/25 and were signed on its behalf by:

The notes form part of these financial statements

continued...

.....
Ms I Verret - Trustee

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	980,299	3,918
Net cash provided by operating activities		980,299	3,918
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,599)	(630)
Interest received		116,689	94,102
Net cash provided by investing activities		115,090	93,472
Change in cash and cash equivalents in the reporting period		1,095,389	97,390
Cash and cash equivalents at the beginning of the reporting period		2,752,261	2,654,871
Cash and cash equivalents at the end of the reporting period		3,847,650	2,752,261

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,093,840	100,519
Adjustments for:		
Depreciation charges	1,103	783
Interest received	(116,689)	(94,102)
Decrease/(increase) in stocks	989	(7,045)
Decrease in debtors	4,386	12,413
Decrease in creditors	(3,330)	(8,650)
Net cash provided by operations	980,299	3,918

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	2,752,261	1,095,389	3,847,650
	2,752,261	1,095,389	3,847,650
Total	2,752,261	1,095,389	3,847,650

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The British Hedgehog Preservation Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Going Concern
The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.
The board will continue to monitor and review the activities and provide strong and clear governance.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

continued...

1. ACCOUNTING POLICIES - continued

Income

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

continued...

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets
Freehold property - N/A
Fixtures and fittings - 15%
Computer equipment - 20%

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

Fund accounting
General funds are unrestricted funds 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.

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 costs 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.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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

Cash at bank and in hand
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

continued...

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Membership income	74,350	62,667
Donations	276,296	235,047
Legacies	1,157,282	206,957
Sundry income	12,911	12,339
	1,520,839	517,010

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	116,689	94,102

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Staff costs	9,045	8,211
Advertising	2,524	2,500
Newsletter	5,610	5,284
Promotions	3,023	9,243
Press Cuttings	4,895	5,301
Website costs	2,916	3,060
	28,013	33,599

Other trading activities

	31.3.25	31.3.24
	£	£
Opening stock	14,680	7,635
Closing stock	(13,691)	(14,680)
	989	(7,045)
Aggregate amounts	29,002	26,554

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Hedgehog Conservation Work	212,697	209,464	92,525	514,686

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	129,527	115,641
Telephone	1,897	1,761
Postage and stationery	25,823	19,106
Sundries	2,405	1,252
Printing	13,764	12,328
Donations and grants to carers	3,471	2,191
Other support costs	3,075	2,447
Travel costs	1,900	547
Conferences	1,559	824
Vale Course	14,455	13,160
Other Project Costs	14,821	39,216
	212,697	208,473

8. GRANTS PAYABLE

	31.3.25	31.3.24
	£	£
Hedgehog Conservation Work	209,464	191,679

The total grants paid to institutions during the year was as follows:

	31.3.25	31.3.24
	£	£
Hedgehog Friendly Campus	-	43,685
ZSL - London Hog Watch	77,342	69,678
Hedgehog Street Project	86,288	70,566
Microplastics Study	26,644	-
Bracknell Forest Council	-	5,250
Hartpury University	-	2,500
Dylan Yaffy project	5,484	-
Cares databse project	3,000	-
RFID chip project	10,706	-
	209,464	191,679

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hedgehog Conservation Work	72,088	1,561	18,876	92,525

Support costs, included in the above, are as follows:

Management

	31.3.25 Hedgehog Conservation Work	31.3.24 Total activities
	£	£
Wages	45,534	41,428
Social security	2,826	2,433
Pensions	5,529	5,056
Insurance	2,185	1,967
Light and heat	8,455	8,001
Repairs	6,456	8,162
Depreciation of tangible and heritage assets	1,103	783
	72,088	67,830

Finance

	31.3.25 Hedgehog Conservation Work	31.3.24 Total activities
	£	£
Bank charges	1,561	1,465

Governance costs

	31.3.25 Hedgehog Conservation Work	31.3.24 Total activities
	£	£
Auditors' remuneration	13,537	12,217
Auditors' remuneration for non audit work	674	60
Legal and Professional fees	84	-
Trustees expenses	4,581	2,315
	18,876	14,592

continued...

10. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Audit Costs	13,537	12,217
Other non-audit services	674	60
Depreciation - owned assets	1,103	783

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year ended 31 March 2025, expenses totalling £2,486 were reimbursed to 7 Trustees (2024 - £2,315 to 4 Trustees). The expenses related to meeting costs.

12. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	162,620	146,024
Social security costs	10,093	8,688
Other pension costs	19,748	18,057
	192,461	172,769

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £65,128 (2024: £66,151).

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Full time staff	3	3
Part time staff	5	5
	8	8

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	517,010	-	517,010
Investment income	94,102	-	94,102
Total	611,112	-	611,112
EXPENDITURE ON			
Raising funds	26,554	-	26,554

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Hedgehog Conservation Work	484,039	-	484,039
Total	510,593	-	510,593
NET INCOME	100,519	-	100,519
RECONCILIATION OF FUNDS			
Total funds brought forward	2,814,315	54,964	2,869,279
TOTAL FUNDS CARRIED FORWARD	2,914,834	54,964	2,969,798

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	188,000	475	8,163	196,638
Additions	-	-	1,599	1,599
At 31 March 2025	188,000	475	9,762	198,237
DEPRECIATION				
At 1 April 2024	-	475	6,515	6,990
Charge for year	-	-	1,103	1,103
At 31 March 2025	-	475	7,618	8,093
NET BOOK VALUE				
At 31 March 2025	188,000	-	2,144	190,144
At 31 March 2024	188,000	-	1,648	189,648

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	15,000
NET BOOK VALUE	
At 31 March 2025	15,000
At 31 March 2024	15,000

There were no investment assets outside the UK.

continued...

15. FIXED ASSET INVESTMENTS - continued

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the Untied Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2025	2024
	£	£
Turnover	78,656	75,487
Cost of sales	(47,703)	(41,804)
Gross Profit	30,953	33,683
Admin expenses	(36,167)	(36,272)
Other operating income	-	-
Operating profit	(5,214)	(2,589)
Interest receivable and similar income	14	13
Profit before tax	**(5,200)**	**(2,576)**
Net assets	**8,898**	**14,098**

16. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	13,691	14,680

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	3,308	4,575
Amounts owed to group undertakings	8,178	11,546
Prepayments and accrued income	4,068	3,819
	15,554	19,940

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,331	5,174
Accrued expenses	15,070	16,557
	18,401	21,731

19. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	2,914,834	1,093,840	4,008,674
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,969,798	1,093,840	4,063,638

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,637,528	(543,688)	1,093,840
TOTAL FUNDS	1,637,528	(543,688)	1,093,840

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	2,814,315	100,519	2,914,834
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,869,279	100,519	2,969,798

continued...

19. 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	611,112	(510,593)	100,519
TOTAL FUNDS	611,112	(510,593)	100,519

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose;however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,748 (2024: £18,056). Contributions totalling £nil (2024: £nil) were payable to the fund at the balance sheet date.

21. RELATED PARTY DISCLOSURES

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £8,178 (2024: owed the charity £11,546).

During the year the subsidiary received income of £92,066 (2024: £69,417) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,565 (2024: £1,539) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £21,740 (2024: £23,081) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation from its trading company of £nil (2024: £nil).

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales - Charity number 1164542

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their annual report together with the audited financial statements for the 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide. Our strategy can be summarised as:

1. To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aims is detailed in the Achievements and Performance section of this report.

Activities for achieving objectives

The charity undertakes the following activities:

Supplies the public and schools with information packs and raises the awareness of the plight of the hedgehog.

Supplies vets and vet nurses with information packs.

Supports and funds non-invasive scientific research on hedgehogs.

Maintains a network of approx. 600 independent hedgehog rehabilitators and, after offering first aid advice, puts members of the public in touch with someone local if they find a sick injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website and social media.

Runs national projects including Hedgehog Street project with People's Trust for Endangered Species and Hedgehog Friendly Campus.

Is involved in Uist Hedgehog Rescue an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

STRATEGIC REPORT
Achievement and performance
Charitable activities
Financial results

The Charity ended the financial year with net assets amounting to £2,969,798 (2023: £2,869,279) Income amounted to £611,112 (2023: £908,922) thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £510,593 (2023: £477,580) and continues to be tightly controlled.

Review of activities

We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

1. To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species - for this we are very grateful.

Trustees have been using our 5-year strategy to shape and plan our work and effort.

In the office

We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. Around 10,000 telephone calls per year are taken by the Charity. We also receive many requests via social media, having very active Facebook and Twitter accounts, our LinkedIn account is growing and this year the Charity also began an account on Instagram. This year we employed a full time Communications Officer to help spread the word further and improve reach. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local independent rescue contact and/or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog and an auto email reply with first aid instructions and details of obtaining further help. The numbers listed on the answerphone are of a few more experienced rehabilitators who offer advice and have an up-to-date record of all independent rehabilitators from the directory we keep, enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and rehabilitators as well as members of the press. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new independent rehabilitators or vets that may be willing to join the directory we maintain (currently around 600) of people and centres who will take in sick, injured, or orphaned hedgehogs around the country. Thousands of requests for information leaflets were fulfilled for members of the public, and all are available for free download on our website too helping us further our Education aim. Our Supporter total has reduced slightly at just over 11,250, but we have just launched online subscriptions and renewals which we hope will improve numbers.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night). Independent rehabilitators from the directory also take some media calls if there is a need for a local angle.

New Look

Following our review, the Charity underwent a rebrand creating a fresher more modern look. The logo has been updated, retaining features of the original one whilst making it feel more current. The logo was kindly created and donated to us by long-standing supporter Annie Ross of 'The Future is Unmown'. She also generously overhauled the illustrations on all leaflets and helped bring them all up to date too. Our website was completely redesigned and as well as looking better it is now much easier to navigate. We introduced a Kid's Zone to the website where regular competitions are held to help with engagement.

Hedgehog Street

A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. The project is now in its 13th year. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 128,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. The partnership released the latest State of Britain's Hedgehogs report in February 2022, showing decline was still dramatic and unsustainable in rural areas (between 30 and 75% decline since the year 2000) but that urban populations ere stabilising and maybe even starting to recover, albeit from a low base line. Trustees committed funds of over £162,417 spread over 3 years for the current phase of the project, which takes it up to the end of 2026.

Hedgehog Friendly Football

In July we relaunched our Hedgehog Friendly Football League - our campaign to get professional football clubs to check for hedgehogs when maintaining their grounds, and even more importantly, to encourage fans to do the same at home. For every 'hedgehog friendly' action they take, they score a point and climb up our league table! This year we also introduced the Hedgehog Friendly Cup - a chance for teams in the league to compete in an FA cup style competition.

Research

Two important pieces of research funded by the Charity will conclude in 2024. "The prevalence and implications of microplastic ingestion by hedgehogs in the UK" (£26,128) and "Microbiomes of European hedgehogs in Denmark and the UK." (£35,000).

Developers

We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) and Taylor Wimpey who pledge to create hedgehog highways in all their new build properties whenever possible. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build.

Garden Wildlife Health Project

With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist
The NatureScot/RSPB plan to relocate non native hedgehogs from the Uist islands continues and they continued to work with us on this. Hedgehogs are no longer being killed on Uist, so funds were used to provide a handover point on the island where the hedgehogs were housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds were also used to relocate the hedgehogs to the mainland where they were given a health check and safely released. However, since 2020, due to COVID19, this work was not undertaken and has not yet restarted. We remain in contact with NatureScot and the RSPB helping them to shape the future for this project. We remain grateful to Pat Holtham, our volunteer on the island, who made relocation work so far possible.

Hedgehog Awareness Week
Hedgehog Awareness Week ran from 30th April to 6th May 2023 and the week was extremely busy with people getting involved with writing letters to the press, holding awareness and fundraising events (some in person and some online) and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as other well-known faces. The very talented and generous Ann Ross once again donated a series of infographics for release during the week offering advice on helping hedgehogs and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim.

Strimmer Stickers
BHPS encourages councils, Tool Hire Companies, etc to use warning stickers (that we provide to them free of charge) asking people using strimmers, mowers, hedge cutters, etc to check carefully for hedgehogs before cutting. The companies are invited to send images of the stickers 'in use' on their machines and in return we list their good deed on the website. There are currently around 170 listed and 10s of thousands of stickers have been distributed to such groups.

New Patron
We were delighted to welcome a new Patron to the Society, Megan McCubbin, who has already been an enthusiastic and valuable supporter of the Charity.

The Range
We have continued to work with The Range stores on providing hedgehog information and advice to their customers and rewilding areas around some of their stores. They have kindly agreed to have a collection box in every store for us. We now have collection boxes in 163 stores that have raised over £50,000 to date!

Hedgehog Friendly Campus
Trustees supported this important project for a further year by investing almost £44,000 to ensure work continues until at least June 2025.

The project had a successful year, despite a change in programme structure as it transitions to an externally funded programme with institutions paying a programme fee. All institutions will submit for their awards either at the end of March or mid-June 2024. 12 universities signed up to take part in the fully supported programme, which includes a set of delivered activities, accreditation certificate and a new end of year student-led audit. 37 universities signed up to the basic, free programme which includes access to the toolkit actions but no activities or accreditation.

The programme continued its expansion into FE colleges and primary schools, recruiting 56 new primary schools and 19 new FE colleges. This year, working in partnership with Wirral Council, Hedgehog Friendly Schools was delivered to 35 primary schools across the Wirral region, in collaboration with the council's Eco Schools network. This year has also seen the beginning of a secondary school toolkit trial, working with 5 new secondary schools across the UK.

The project has delivered workshops, assemblies and training to over 18,000 staff and students. This includes 10 hedgehog survey workshops for university and FE colleges this year. It has delivered the Hedgehog Ecology and Land Management for Practitioners (HEMP) training course to 8 universities, colleges and schools and delivered 6 student recruitment stalls.

As part of the project's Big Hedgehog Friendly Litter Pick, 1,400 volunteers collected almost 750 bags of litter.

London HogWatch
London HogWatch is based at ZSL's science wing, the Institute of Zoology. The project, established in 2016, uses camera-trap surveys run at different scales (from the largest parks to private gardens) to understand factors influencing their distributions and abundance across the capital. The long-term goal is to work towards informing and improving conservation strategies and improving habitat corridors. Thus far they have conducted over 120 surveys, 3,100 camera placements, involving over 1,200 volunteers across 60% of London's boroughs. In 2023, London HogWatch conducted 20 surveys across nine boroughs, four of which were new to the project. Trustees have agreed to continue to support this project by further committing over £69,000 to see it through until October 2024.

Rehabilitators
As well as offering an emergency grant scheme to help rehabilitators who need financial assistance, we continue to ensure every one of the almost 600 hedgehog rehabilitators listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If rehabilitators listing themselves on the directory we keep do not have a heat pad, we send one to them free of charge.

This year we sponsored a conference for rehabilitators at Hartpury University. Over 200 delegates attended from 14 countries with 20 different speakers.

The Hedgehog First Aid and Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £70 per person but we subsidise the cost for people who are listed on our directory of rehabilitators, so it only costs them £35. So far 2,025 people have attended the course.

We often get approached by the media asking for hedgehogs to be taken here and there for filming. We always ask that, if they need to film hedgehogs and cannot use stock footage, it should be in the wild or at a rescue centre for the sake of the hedgehogs' welfare. This sometimes means we lose the piece to a rescue who is more than happy to take a hedgehog to a filming studio all day. We collaborated with RSPCA, The British Veterinary Zoological Society, The British Wildlife Rehabilitation Council, People's Trust for Endangered Species, Secret World Wildlife Rescue, Shepreth Wildlife Conservation Charity, and Vale Wildlife Hospital on a best practice guidance sheet including all those organisations' logos. This will hopefully reduce the requests and let TV companies know that it is not acceptable on welfare grounds to have wild hedgehogs in the studio. Another best practice guide with the same signatories has been created to cover advice about not taking hedgehogs to shows, talks, WI's, schools, etc which we understand still happens in some instances. We have published both guides on the website and sent out email and hard copies to rehabilitators, we also include relevant guidance in our education packs, and send to the media as necessary.

Social Media
We are delighted at the popularity of our X and Facebook page; the numbers of 'followers' increase daily. This enables us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year. They can 're tweet' or share the post to their own Facebook pages and spread the word very quickly. We have more than 229,000 followers on Facebook and almost 64,000 on X so the messages we send get spread far and wide! Our fairly new LinkedIn account has over 4,500 followers, and the newly launched Instagram account has over 3,000 followers already. We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country.

Fundraising
Our supporters came up with wonderful ways of raising funds and awareness for us, our thanks to all these amazing, creative, and kind fundraisers and their supporters!

In April, Alistair McGowan appeared on (and won) Celebrity Mastermind for BHPS, donating his appearance fee!

The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. We have also introduced an option where people can make a 'gift card donation' via the online shop and receive an exclusive BHPS gift card featuring hedgehog facts, wildlife welfare advice and conservation tips to pass on to a loved one in lieu of a gift. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

Financial review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Financial risk management objectives and policies

Trustees take reputational, operational and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

Reserves policy

Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its supporters and the public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of year, the amount of unrestricted reserves stands at £2,914,834 (2023: £2,814,315). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

Principal funding

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank every one of them. Whilst being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies and donations, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs

Funds held as custodian trustees on behalf of others

The Society does not hold any funds in any capacity on behalf of others.

Future plans

Please refer to the review of activities and reserves policy for details of future plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was originally 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founders in 1985.

Method of appointment or election of Trustees

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

Policies adopted for the induction and training of Trustees

Following appointment trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

Organisational structure and decision making

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr P Morris and Trading Company Directors, Ms M Horscroft and Ms H Hancock. Ms F Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Ms H Coleman. Day to day management and organisation is delegated to Ms F Vass, an employee of the charity.

Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fundraises for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:

Directors: Ms M Horscroft and Ms H Hancock.
Company Secretary: Ms F Vass.

The Company's independent auditors are:
Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Engagement with suppliers, customers and others

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank each and every one of them. . As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too.

A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(England and Wales)

Registered Charity number
1164542

Registered office
Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees
Ms S Guy
Dr N J Reeve (Joint Chair)
Ms I Verret (Joint Chair)
Mrs K E Bullen
Dr M Pound
Ms Z Chapman (resigned 11.4.23)
Mr J Hampstead

Auditors
Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Chief Executive
Miss F Vass

Charity registered number

1164542

Registered office

Hedgehog House, Dhustone, Clee Hill, Ludlow, Shropshire, SY8 3PQ

Company secretary

Ms F Vass

FUNDS HELD AS CUSTODIAN FOR OTHERS
The Society does not hold any funds in any capacity on behalf of others

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of British Hedgehog Preservation Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Thorne Widgery Accountancy Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....16/7/24..... and signed on the board's behalf by:

.....
Ms I Verret - Trustee

Report of the Independent Auditors to the Trustees of
British Hedgehog Preservation Society

Opinion

We have audited the financial statements of British Hedgehog Preservation Society (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Fraud and breaches of laws and regulations - ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
o Reading Trustees' meetings and finance committee minutes.
o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thorne Widgery Accountancy Ltd

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 22/7/24

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	517,010	-	517,010	876,631
Investment income	4	94,102	-	94,102	32,291
Total		611,112	-	611,112	908,922
EXPENDITURE ON					
Raising funds	5	26,554	-	26,554	23,806
Charitable activities	6				
Hedgehog Conservation Work		484,039	-	484,039	452,593
Other		-	-	-	1,181
Total		510,593	-	510,593	477,580
NET INCOME		100,519	-	100,519	431,342
RECONCILIATION OF FUNDS					
Total funds brought forward		2,814,315	54,964	2,869,279	2,437,937
TOTAL FUNDS CARRIED FORWARD		2,914,834	54,964	2,969,798	2,869,279

The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	14	189,648	-	189,648	189,801
Investments	15	15,000	-	15,000	15,000
		204,648	-	204,648	204,801
CURRENT ASSETS					
Stocks	16	14,680	-	14,680	7,635
Debtors	17	19,940	-	19,940	32,353
Cash at bank and in hand		2,697,297	54,964	2,752,261	2,654,871
		2,731,917	54,964	2,786,881	2,694,859
CREDITORS					
Amounts falling due within one year	18	(21,731)	-	(21,731)	(30,381)
NET CURRENT ASSETS		2,710,186	54,964	2,765,150	2,664,478
TOTAL ASSETS LESS CURRENT LIABILITIES		2,914,834	54,964	2,969,798	2,869,279
NET ASSETS		2,914,834	54,964	2,969,798	2,869,279
FUNDS	19				
Unrestricted funds				2,914,834	2,814,315
Restricted funds				54,964	54,964
TOTAL FUNDS				2,969,798	2,869,279

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

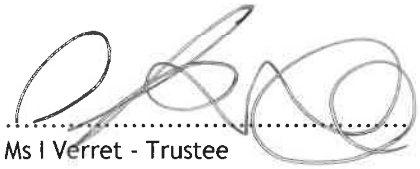
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on .....16/7/24..... and were signed on its behalf by:

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024



Ms I Verret - Trustee

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	3,918	410,043
Net cash provided by operating activities		3,918	410,043
Cash flows from investing activities			
Purchase of tangible fixed assets		(630)	(1,218)
Interest received		94,102	32,291
Net cash provided by investing activities		93,472	31,073
Change in cash and cash equivalents in the reporting period		97,390	441,116
Cash and cash equivalents at the beginning of the reporting period		2,654,871	2,213,755
Cash and cash equivalents at the end of the reporting period		2,752,261	2,654,871

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	100,519	431,342
Adjustments for:		
Depreciation charges	783	890
Interest received	(94,102)	(32,291)
Increase in stocks	(7,045)	(7,635)
Decrease in debtors	12,413	8,866
(Decrease)/increase in creditors	(8,650)	8,871
Net cash provided by operations	3,918	410,043

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	2,654,871	97,390	2,752,261
	2,654,871	97,390	2,752,261
Total	2,654,871	97,390	2,752,261

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The British Hedgehog Preservation Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Going Concern
The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.
The board will continue to monitor and review the activities and provide strong and clear governance.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

continued...

1. ACCOUNTING POLICIES - continued

Income
On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property - N/A
Fixtures and fittings - 15%
Computer equipment - 20%

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

Fund accounting
General funds are unrestricted funds 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.

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 costs 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.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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

Cash at bank and in hand
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

continued...

1. ACCOUNTING POLICIES - continued

Investments
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Membership income	62,667	64,360
Donations	235,047	203,450
Legacies	206,957	597,409
Sundry income	12,339	11,412
	517,010	876,631

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	94,102	32,291

continued...

5. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Staff costs	8,211	6,232
Advertising	2,500	2,076
Newsletter	5,284	13,096
Promotions	9,243	5,967
Press Cuttings	5,301	1,837
Website costs	3,060	1,793
Training Fees	-	440
	33,599	31,441

Other trading activities

	31.3.24	31.3.23
	£	£
Opening stock	7,635	-
Closing stock	(14,680)	(7,635)
	(7,045)	(7,635)
Aggregate amounts	26,554	23,806

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Hedgehog Conservation Work	208,473	191,679	83,887	484,039

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	115,641	89,244
Telephone	1,761	1,665
Postage and stationery	19,106	20,918
Sundries	1,252	1,335
Printing	12,328	17,769
Donations and grants to carers	2,191	2,316
Other support costs	2,447	3,249
Travel costs	547	705
Conferences	824	-
Vale Course	13,160	12,620
Other Project Costs	39,216	-
	208,473	149,821

8. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Hedgehog Conservation Work	191,679	218,745

The total grants paid to institutions during the year was as follows:

	31.3.24	31.3.23
	£	£
Hedgehog Friendly Campus	43,685	54,405
ZSL - London Hog Watch	69,678	62,645
Hedgehog Street Project	70,566	40,567
Microbiomes Study	-	35,000
Microplastics Study	-	26,128
Bracknell Forest Council	5,250	-
Hartpury University	2,500	-
	191,679	218,745

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hedgehog Conservation Work	67,830	1,465	14,592	83,887

Support costs, included in the above, are as follows:

Management

	31.3.24 Hedgehog Conservation Work	31.3.23 Total activities
	£	£
Wages	41,428	32,111
Social security	2,433	1,073
Pensions	5,056	3,945
Insurance	1,967	2,216
Light and heat	8,001	14,479
Repairs	8,162	5,743
Depreciation of tangible and heritage assets	783	890
	67,830	60,457

Finance

	31.3.24 Hedgehog Conservation Work	31.3.23 Total activities
	£	£
Bank charges	1,465	1,406

Governance costs

	31.3.24 Hedgehog Conservation Work	31.3.23 Total activities
	£	£
Auditors' remuneration	12,277	13,856
Consultancy	-	2,950
Trustees expenses	2,315	5,358
	14,592	22,164

continued...

10. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
No description	12,277	13,856
Depreciation - owned assets	783	890

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year ended 31 March 2024, expenses totalling £2,315 were reimbursed to 4 Trustees (2023 - £5,358 to 5 Trustees). The expenses related to meeting costs.

12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	146,024	114,683
Social security costs	8,688	3,832
Other pension costs	18,057	14,090
	172,769	132,605

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £66,151 (2023: £61,098).

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Full time staff	3	2
Part time staff	5	5
	8	7

No employees received emoluments in excess of £60,000.

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	876,631	-	876,631
Investment income	32,291	-	32,291
Total	908,922	-	908,922
EXPENDITURE ON			
Raising funds	23,806	-	23,806
Charitable activities			
Hedgehog Conservation Work	452,593	-	452,593
Other	1,181	-	1,181
Total	477,580	-	477,580
NET INCOME	431,342	-	431,342
RECONCILIATION OF FUNDS			
Total funds brought forward	2,382,973	54,964	2,437,937
TOTAL FUNDS CARRIED FORWARD	2,814,315	54,964	2,869,279

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	188,000	475	7,533	196,008
Additions	-	-	630	630
At 31 March 2024	188,000	475	8,163	196,638
DEPRECIATION				
At 1 April 2023	-	475	5,732	6,207
Charge for year	-	-	783	783
At 31 March 2024	-	475	6,515	6,990
NET BOOK VALUE				
At 31 March 2024	188,000	-	1,648	189,648
At 31 March 2023	188,000	-	1,801	189,801

continued...

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	15,000
NET BOOK VALUE	
At 31 March 2024	15,000
At 31 March 2023	15,000

There were no investment assets outside the UK.

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the Untied Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2024 £	2023 £
Turnover	75,487	89,328
Cost of sales	(41,804)	(54,694)
Gross Profit	33,683	34,634
Admin expenses	(36,272)	(37,871)
Other operating income	-	-
Operating profit	(2,589)	(3,237)
Interest receivable and similar income	13	2
Profit before tax	**(2,576)**	**(3,235)**
Net assets	**14,098**	**16,674**

16. STOCKS

	31.3.24 £	31.3.23 £
Stocks	14,680	7,635

continued...

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	4,575	3,083
Amounts owed to group undertakings	11,546	16,357
Prepayments and accrued income	3,819	12,913
	19,940	32,353

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	5,174	11,766
Accrued expenses	16,557	18,615
	21,731	30,381

19. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	2,814,315	100,519	2,914,834
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,869,279	100,519	2,969,798

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	611,112	(510,593)	100,519
TOTAL FUNDS	611,112	(510,593)	100,519

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	2,382,973	431,342	2,814,315
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,437,937	431,342	2,869,279

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	908,922	(477,580)	431,342
TOTAL FUNDS	908,922	(477,580)	431,342

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose;however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £18,056 (2023: £14,090). Contributions totalling £nil (2023: £nil) were payable to the fund at the balance sheet date.

continued...

21. RELATED PARTY DISCLOSURES

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £11,546 (2023: owed the charity £16,357).

During the year the subsidiary received income of £69,417 (2023: £61,000) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,539 (2023: £1,180) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £23,081 (2023: £23,741) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation from its trading company of £nil (2023: £10,569).

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales - Charity number 1164542

Accounts

REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

British Hedgehog Preservation Society

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for the Year Ended 31 March 2023

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British Hedgehog Preservation Society

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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. Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide. Our strategy can be summarised as:

a) To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.

b) To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.

c) To fund research that helps build a better understanding of the British hedgehog population and its sustainability.

d) To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aims is detailed in the Achievements and Performance section of this report.

b. Activities for achieving objectives

The charity undertakes the following activities:

Maintains a network of approx. 600 hedgehog rehabilitators and puts members of the public in touch with someone local if they find a sick injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website and social media;
Supplies the public and schools with information packs and raises the awareness of the plight of the hedgehog. Supplies vets and vet nurses with information packs;
Supports and funds non-invasive scientific research on hedgehogs;
Runs Hedgehog Street project with People's Trust for Endangered Species and
Is involved in Uist Hedgehog Rescue an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
a. Financial results
The Charity ended the financial year with net assets amounting to £2,869,279 Income amounted to £908,922 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £477,580 and continues to be tightly controlled.
b. Review of activities

We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

a) To provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
b) To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
c) To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
d) To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species - for this we are very grateful.

In the office
We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. Volume of phone calls received is around 10,000 per year. We also receive many requests via social media, having very active Facebook and Twitter accounts, this year the Charity also began a LinkedIn account and plan to set up an account on Instagram too. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local contact and/or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog. The numbers listed are of a few more experienced rehabilitators who offer advice and have an up-to-date record of all rehabilitators from the directory we keep, enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and rehabilitators as well as members of the press. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new rehabilitators or vets that may be willing to join the directory we maintain (currently around 600) of people and centres who will take in sick, injured, or orphaned hedgehogs around the country. Thousands of requests for information leaflets were sent out to members of the public, helping us further our Education aim. Our Supporter total has reduced slightly at just over 11,500, but we had a review of that resulted in quite a few non-payers/no contact supporter details being removed from the directory so the reduction is of inactive records.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night). Rehabilitators from the directory also take some media calls if there is a need for a local angle.

40th Year!
We celebrated our 40th anniversary in April 2022 - securing good coverage in the media and on social media with special birthday infographics made and a birthday wish list of good deeds people could do to help hedgehogs as part of the celebrations. We received videos from patrons and other celebrities including Stephen Fry, Sir Tim Rice and Fearne Cotton wishing us a happy birthday that we shared on our social media channels.

New Patron

We were delighted to announce in the year that Dr Amir Khan became our newest patron. Dr Khan, a regular on ITV's Good Morning Britain and Lorraine, freely admits to being completely besotted by the hedgehogs that visit his garden!

Charity Review
Trustees have been using the 5-year strategy resulting from the review last year to shape and plan our work and effort.

Hedgehog Street
A large part of ourtwork continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. The project is now in its 12th year. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 120,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. The partnership released the latest State of Britain's Hedgehogs report in February 2022, showing decline was still dramatic and unsustainable in rural areas (between 30 and 75% decline since the year 2000) but that Urban populations ere stabilising and maybe even starting to recover, albeit from a low base line. Trustees committed funds of over £120,000 spread over 3 years for the current phase of the project, which takes it up to the end of 2023.

Research
At the very end of this financial year, the board agreed to fund two important pieces of research:

"The prevalence and implications of microplastic ingestion by hedgehogs in the UK" (£26,128) and "Microbiomes of European hedgehogs in Denmark and the UK." (£35,000). Both projects will conclude in 2024.

Developers
We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) and Taylor Wimpey who pledge to create hedgehog highways in all their new build properties whenever possible. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build.

Garden Wildlife Health Project
With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist

The NatureScot/RSPB plan to relocate non native hedgehogs from the Uist islands continues and they continued to work with us on this. Hedgehogs are no longer being killed on Uist, so funds were used to provide a handover point on the island where the hedgehogs were housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds were also used to relocate the hedgehogs to the mainland where they were given a health check and safely released. However, since COVID19 this work has not been undertaken, we remain in contact with NatureScot and the RSPB helping them to shape the future for this project. We remain grateful to Pat Holtham, our volunteer on the island, who made relocation work so far possible.

Hedgehog Awareness Week

Hedgehog Awareness Week ran from 1st to 7th May 2022 and even with some COVID19 issues remaining, the week was extremely busy with people getting involved with leaflet writing letters to the press, holding awareness and fundraising events (often online) and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as other well-known faces. The very talented and generous Ann Ross donated a series of infographics for release during the week offering advice on helping hedgehog and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim.

HogWatch Scotland

The HogWatch Scotland project continues with Trustees supporting it with a grant of more than £55,000 to see the project through to April 2023. During this time the project will build on its previous work to continue to strengthen links with councils, landowners, schools, community groups and individuals in Scotland to work towards conservation targets for hedgehogs. They plan to work with the above groups to monitor and improve hedgehog access across Scotland - including the Central Belt, Borders, and Highlands. Which will enable them to map and track populations, previously under recorded, construct hedgehog habitats with volunteers, plant new native hedgerow and provide comprehensive training workshops and public events.

Sonic The Hedgehog

We co-hosted an event in London on October 27th with Sonic the Hedgehog and SEGA - Ben Fogle attended as did BHPS and Hedgehog Street staff. The family day was held at Camley Street Natural Park and was free to attend. There were talks and crafts, the Sonic team had a trailer for game trialling and there was a face-painting station, goodie bags (with hedgehog info in it), and Sonic was there for photographs with fans. we have high hopes for further potential collaborations in the future.

Strimmer Stickers

BHPS encourages councils, Tool Hire Companies, etc to use warning stickers (that we provide to them free of charge) asking people using strimmers, mowers, hedge cutters, etc to check carefully for hedgehogs before cutting. The companies are invited to send images of the stickers 'in use' on their machines and in return we list their good deed on the website. There are currently over 150 listed and 10s of thousands of stickers have been distributed to such groups.

The Range

We have continued to work with The Range stores on providing hedgehog information and advice to their customers and rewilding areas around some of their stores. They have kindly agreed to have a collection box in every store for us. We now have collection boxes in 129 stores that have raised over £16,000 to date!

Hedgehog Friendly Campus

Trustees supported this important project for a further year by investing almost £55,000 to ensure work continues until at least March 2024.

The project had a high retention rate, with 75% of last year's Bronze universities renewing their award or progressing to Silver. Overall, there were 11 Bronze university accreditations. This included 9 new universities. There were also 2 Cambridge colleges accredited and 5 Bronze renewals. Since the programme began, 93 Universities across the UK have received HFC accreditation.

The programme successfully expanded the FE college and primary school sections, recruiting 53 new primary schools and 28 new FE colleges. There was a high FE College retention rate of 64% of last year's Bronze FE Colleges renewing their award or progressing to Silver. Primary school retention rates were considerably lower, due to differences in the progression route for schools. There is considerable interest in these two programmes with over 200 institutions on the waiting list to take part.

The project has delivered 22 hedgehog survey workshops for university and FE colleges this year, delivered the Hedgehog Ecology and Land Management for Practitioners (HEMP) training course to 20 universities and colleges and delivered 6 Student Campaigning Workshops for student teams.

As part of the project's Big Hedgehog Friendly Litter Pick, 95 teams registered and collected almost 1000 bags of litter.

London HogWatch

London HogWatch is based at ZSL's science wing, the Institute of Zoology. The project, established in 2016, uses camera-trap surveys run at different scales (from the largest parks to private gardens) to understand factors influencing their distributions and abundance across the capital. The long-term goal is to work towards informing and improving conservation strategies and improving habitat corridors. Thus far they have conducted surveys in half of London boroughs and identified areas critical to London hedgehog conservation. This includes 75 surveys, approximately 2,200 camera placements, involving 1,000 volunteers. In 2022, London HogWatch surveyed habitats in new boroughs in west and northeast London and expanded the survey areas initiated in 2021. Trustees have agreed to continue to support this project by further committing over £62,000 to see it through until October 2023.

Rehabilitators

As well as offering an emergency grant scheme to help rehabilitators who need financial assistance, we continue to ensure every one of the almost 600 hedgehog rehabilitators listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If rehabilitators listing themselves on the directory we keep do not have a heat pad, we send one to them free of charge.

The Hedgehog First Aid and Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £70 per person but we subsidise the cost for people who are listed on our directory of rehabilitators, so it only costs them £35. So far 1,839 people have attended the course. We are now back to full classroom sizes after COVID19 restrictions ended.

We often get approached by the media asking for hedgehogs to be taken here and there for filming. We always ask that, if they need to film hedgehogs and cannot use stock footage, it should be in the wild or at a rescue centre for the sake of the hedgehogs' welfare. This sometimes means we lose the piece to a rescue who is more than happy to drag a hedgehog to a filming studio all day. We collaborated with RSPCA, The British Veterinary Zoological Society, The British Wildlife Rehabilitation Council, People's Trust for Endangered Species, Secret World Wildlife Rescue, Shepreth Wildlife Conservation Charity, and Vale Wildlife Hospital on a best practice guidance sheet with all our logos on it. This will hopefully reduce the requests. Another best practice guide with the same signatories has been created to cover advice about not taking hedgehogs to shows, talks, WI's, schools, etc which we understand still happens in some instances. We have published both guides on the website and sent out email and hard copies to rehabilitators, we also include relevant guidance in our education packs, and send to the media as necessary.

Social Media

We are delighted at the popularity of our Twitter and Facebook page; the numbers of 'followers' increase daily. This enables us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year. They can 're tweet' or share the post to their own Facebook pages and spread the word very quickly. We have more than 224,000 followers on Facebook and almost 63,000 on Twitter so the messages we send get spread far and wide! Our new LinkedIn account has 654 followers, and we will soon have an Instagram account too. We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country.

Fundraising

Our supporters came up with wonderful ways of raising funds and awareness for us, our thanks to all these amazing, creative, and kind fundraisers and their supporters!

The online shop has proved to be very successful. The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies

Trustees take reputational, operational and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

c. Reserves policy

Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its supporters and the public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of year, the amount of unrestricted reserves stands at £2,814,315 (2022: £2,382,973). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

d. Principal funding

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank every one of them. Whilst being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies and donations, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs

e. Funds held as custodian trustees on behalf of others

The Society does not hold any funds in any capacity on behalf of others.

FUTURE PLANS

Please refer to the review of activities and reserves policy for details of future plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was originally 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founders in 1985.

b. Method of appointment or election of Trustees

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

c. Policies adopted for the induction and training of Trustees

Following appointment trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

d. Organisational structure and decision making

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr P Morris, Ms M Horscroft and Ms H Hancock. Ms F Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Ms H Coleman. Day to day management and organisation is delegated to Ms F Vass, an employee of the charity.

e. Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fund raises for funds for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:

Directors: Ms M Horscroft and Ms H Hancock.
Company Secretary: Ms F Vass.

The Company's independent auditors are:
Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

f. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1164542

Principal address
Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees
Ms S Guy
Dr N J Reeve (Joint Chair)
Ms I Verret (Joint Chair)
Mrs K E Bullen
Dr M Pound
Ms Z Chapman
Mr J Hampstead

Auditors
Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Chief Executive
Miss F Vass

Charity registered number

1164542

Registered office

Hedgehog House, Dhustone, Clee Hill, Ludlow, Shropshire, SY8 3PQ

Company secretary

Ms F Vass

FUNDS HELD AS CUSTODIAN FOR OTHERS
The Society does not hold any funds in any capacity on behalf of others

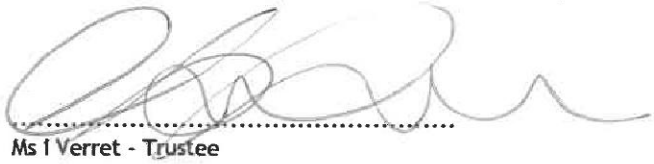
STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the board of trustees on .....16/8/23..... and signed on its behalf by:



.....
Ms I Verret - Trustee

Opinion

We have audited the financial statements of British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Fraud and breaches of laws and regulations - ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
o Reading Trustees' meetings and finance committee minutes.
o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thorne Widgery Accountancy Ltd

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 23/8/23

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	876,631	-	876,631	447,618
Investment income	4	32,291	-	32,291	753
Total		908,922	-	908,922	448,371
EXPENDITURE ON					
Raising funds	5	23,806	-	23,806	22,934
Charitable activities	6				
Hedgehog Conservation Work		452,593	-	452,593	442,147
Other		1,181	-	1,181	-
Total		477,580	-	477,580	465,081
NET INCOME/(EXPENDITURE)		431,342	-	431,342	(16,710)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,382,973	54,964	2,437,937	2,454,647
TOTAL FUNDS CARRIED FORWARD		2,814,315	54,964	2,869,279	2,437,937

The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	189,801	-	189,801	189,473
Investments	14	15,000	-	15,000	15,000
		204,801	-	204,801	204,473
CURRENT ASSETS					
Stocks	15	7,635	-	7,635	-
Debtors	16	32,353	-	32,353	41,219
Cash at bank and in hand		2,599,907	54,964	2,654,871	2,213,755
		2,639,895	54,964	2,694,859	2,254,974
CREDITORS					
Amounts falling due within one year	17	(30,381)	-	(30,381)	(21,510)
NET CURRENT ASSETS		2,609,514	54,964	2,664,478	2,233,464
TOTAL ASSETS LESS CURRENT LIABILITIES		2,814,315	54,964	2,869,279	2,437,937
NET ASSETS		2,814,315	54,964	2,869,279	2,437,937
FUNDS	18				
Unrestricted funds				2,814,315	2,382,973
Restricted funds				54,964	54,964
TOTAL FUNDS				2,869,279	2,437,937

The financial statements were approved by the Board of Trustees and authorised for issue on ....16/8/23..... and were signed on its behalf by:

.....
Ms I Verret - Trustee

The notes form part of these financial statements

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	410,043	(5,069)
Net cash provided by/(used in) operating activities		410,043	(5,069)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,218)	-
Interest received		32,291	753
Net cash provided by investing activities		31,073	753
Change in cash and cash equivalents in the reporting period		441,116	(4,316)
Cash and cash equivalents at the beginning of the reporting period		2,213,755	2,218,071
Cash and cash equivalents at the end of the reporting period		2,654,871	2,213,755

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	431,342	(16,710)
Adjustments for:		
Depreciation charges	890	715
Interest received	(32,291)	(753)
Increase in stocks	(7,635)	-
Decrease in debtors	8,866	11,141
Increase in creditors	8,871	538
Net cash provided by/(used in) operations	410,043	(5,069)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	2,213,755	441,116	2,654,871
	2,213,755	441,116	2,654,871
Total	2,213,755	441,116	2,654,871

The notes form part of these financial statements

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, with the exception of investments which are included at market value.

The British Hedgehog Preservation Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Going Concern
The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.
The board will continue to monitor and review the activities and provide strong and clear governance.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

continued...

1. ACCOUNTING POLICIES - continued

Income
Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property - N/A
Fixtures and fittings - 15%
Computer equipment - 20%

continued...

1. **ACCOUNTING POLICIES - continued**

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

Fund accounting
General funds are unrestricted funds 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.

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 costs 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.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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

Cash at bank and in hand
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

continued...

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Membership income	64,360	64,201
Donations	203,450	249,064
Legacies	597,409	112,144
Sundry income	11,412	11,640
Profits donated from trading	-	10,569
	876,631	447,618

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	32,291	753

5. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Staff costs	6,232	5,749
Advertising	2,076	1,872
Newsletter	13,096	2,421
Promotions	5,967	7,613
Press Cuttings	1,837	3,465
Website costs	1,793	1,814
Training Fees	440	-
	31,441	22,934

Other trading activities

	31.3.23	31.3.22
	£	£
Closing stock	(7,635)	-
Aggregate amounts	23,806	22,934

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Hedgehog Conservation Work	149,821	218,745	84,027	452,593

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	89,244	82,837
Telephone	1,665	1,319
Postage and stationery	20,918	19,972
Sundries	1,335	707
Printing	17,769	13,862
Donations and grants to carers	2,316	1,488
Other support costs	3,249	1,769
Travel costs	705	305
Conferences	-	34
Vale Course	12,620	12,450
	149,821	134,743

8. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Hedgehog Conservation Work	218,745	232,098

The total grants paid to institutions during the year was as follows:

	31.3.23	31.3.22
	£	£
Hedgehog Friendly Campus	54,405	74,330
ZSL - London Hog Watch	62,645	61,752
Conservation Volunteers Hog Watch Scotland	-	55,449
Hedgehog Street Project	40,567	40,567
Microbiomes Study	35,000	-
Microplastics Study	26,128	-
	218,745	232,098

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hedgehog Conservation Work	60,457	1,406	22,164	84,027

Support costs, included in the above, are as follows:

Management

	31.3.23 Hedgehog Conservation Work	31.3.22 Total activities
	£	£
Wages	32,111	29,914
Social security	1,073	1,009
Pensions	3,945	3,330
Insurance	2,216	2,175
Light and heat	14,479	5,756
Repairs	5,743	5,321
Depreciation of tangible and heritage assets	890	715
	60,457	48,220

Finance

	31.3.23 Hedgehog Conservation Work	31.3.22 Total activities
	£	£
Bank charges	1,406	1,307

Governance costs

	31.3.23 Hedgehog Conservation Work	31.3.22 Total activities
	£	£
Auditors' remuneration	13,856	14,105
Consultancy	2,950	9,760
Legal and Professional fees	-	179
Management accounts	-	135
Trustees expenses	5,358	1,600
	22,164	25,779

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year ended 31 March 2023, expenses totalling £5,358 were reimbursed to 5 Trustees (2022 - £1,600 to 4 Trustees). The expenses related to meeting costs.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	114,683	107,343
Social security costs	3,832	3,603
Other pension costs	14,090	11,893
	132,605	122,839

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £61,098 (2022: £57,087).

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Full time staff	2	2
Part time staff	5	5
	7	7

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	447,618	-	447,618
Investment income	753	-	753
Total	448,371	-	448,371
EXPENDITURE ON			
Raising funds	22,934	-	22,934
Charitable activities			
Hedgehog Conservation Work	442,147	-	442,147
Total	465,081	-	465,081
NET INCOME/(EXPENDITURE)	(16,710)	-	(16,710)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,399,683	54,964	2,454,647

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	2,382,973	54,964	2,437,937

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	188,000	475	6,315	194,790
Additions	-	-	1,218	1,218
At 31 March 2023	188,000	475	7,533	196,008
DEPRECIATION				
At 1 April 2022	-	475	4,842	5,317
Charge for year	-	-	890	890
At 31 March 2023	-	475	5,732	6,207
NET BOOK VALUE				
At 31 March 2023	188,000	-	1,801	189,801
At 31 March 2022	188,000	-	1,473	189,473

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	15,000
NET BOOK VALUE	
At 31 March 2023	15,000
At 31 March 2022	15,000

There were no investment assets outside the UK.

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the Untied Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2023 £	2022 £
Turnover	83,844	107,597
Cost of sales	(53,543)	(57,930)
Gross Profit	31,301	49,664
Admin expenses	37,871	(39,095)

continued...

14. FIXED ASSET INVESTMENTS - continued

Other operating income	-	-
Operating profit	(6,570)	10,569
Interest receivable and similar income	2	-
Profit before tax	**(6,568)**	10,569
Net assets	**13,341**	19,909

15. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	7,635	-

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	3,083	2,452
Amounts owed to group undertakings	16,357	33,640
Prepayments and accrued income	12,913	5,127
	32,353	41,219

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	11,766	9,348
Accrued expenses	18,615	12,162
	30,381	21,510

18. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,382,973	431,342	2,814,315
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,437,937	431,342	2,869,279

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	908,922	(477,580)	431,342
TOTAL FUNDS	908,922	(477,580)	431,342

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,399,683	(16,710)	2,382,973
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,454,647	(16,710)	2,437,937

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,371	(465,081)	(16,710)
TOTAL FUNDS	448,371	(465,081)	(16,710)

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose;however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

continued...

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £14,090 (2022: £11,893). Contributions totalling £nil (2022: £nil) were payable to the fund at the balance sheet date.

20. RELATED PARTY DISCLOSURES

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £16,357 (2022: owed the charity £33,640).

During the year the subsidiary received income of £61,000 (2022: £67,231) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,180 (2022: £1,067) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £23,741 (2022: £16,428) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation from its trading company of £10,569 (2022: £13,355).

British Hedgehog Preservation Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership income	64,360	64,201
Donations	203,450	249,064
Legacies	597,409	112,144
Sundry income	11,412	11,640
Profits donated from trading	-	10,569
	876,631	447,618
Investment income		
Deposit account interest	32,291	753
Total incoming resources	908,922	448,371
EXPENDITURE		
Raising donations and legacies		
Wages	5,390	5,021
Social security	180	169
Pensions	662	559
Advertising	2,076	1,872
Newsletter	13,096	2,421
Promotions	5,967	7,613
Press Cuttings	1,837	3,465
Website costs	1,793	1,814
Training Fees	440	-
	31,441	22,934
Other trading activities		
Closing stock	(7,635)	-
Charitable activities		
Wages	77,182	72,408
Social security	2,579	2,425
Pensions	9,483	8,004
Telephone	1,665	1,319
Postage and stationery	20,918	19,972
Sundries	1,335	707
Printing	17,769	13,862
Donations and grants to carers	2,316	1,488
Other support costs	3,249	1,769
Travel costs	705	305
Conferences	-	34
Vale Course	12,620	12,450
Grants to institutions	218,745	232,098
	368,566	366,841

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Other		
Hedgehog Awareness Week	1,181	-
Support costs		
Management		
Wages	32,111	29,914
Social security	1,073	1,009
Pensions	3,945	3,330
Insurance	2,216	2,175
Light and heat	14,479	5,756
Repairs	5,743	5,321
Fixtures and fittings	-	62
Computer equipment	890	653
	60,457	48,220
Finance		
Bank charges	1,406	1,307
Governance costs		
Auditors' remuneration	13,856	14,105
Consultancy	2,950	9,760
Legal and Professional fees	-	179
Management accounts	-	135
Trustees expenses	5,358	1,600
	22,164	25,779
Total resources expended	477,580	465,081
Net income/(expenditure)	431,342	(16,710)

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales - Charity number 1164542

Accounts

REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

British Hedgehog Preservation Society

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for the Year Ended 31 March 2022

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Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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. Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide. Our strategy can be summarised as:

1.To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in any other danger.
2.To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3.To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aims is detailed in the Achievements and Performance section of this report.

b. Activities for achieving objectives

The charity undertakes the following activities:

- Maintains a network of approx 600 hedgehog carers and puts members of the public in touch with somone local if they find a sick, injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website and social media;
- Supplies the public and schools with information packs and raises awareness of the plight of the hedgehog;
- Supplies vets and vet nurses with information packs;
- Supports and funds non-invasive scientific research on hedgehogs;
- Runs Hedgehog Street project with People's Trust for Endangered; and
- Is involved in Uist Hedgehog Rescue and operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
a. Financial results
The Charity ended the financial year with net assets amounting to £2,437,937. Income amounted to £448,371 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £465,081 and continues to be tightly controlled.

b. Review of activities
We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

1. To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in any other danger.
2. To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3. To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species - for this we are very grateful.

In the office
We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. A call log maintained during part of this year indicates volume of phone calls received to be around 10,000 per year. We also receive many requests via social media, having very active Facebook and Twitter accounts, this year the Charity also began a LinkedIn account. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local contact and/or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog. The numbers listed are of a few more experienced carers who offer advice and have an up to date record of all carers from the directory we keep, enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and rehabilitators as well as members of the press. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new rehabilitators or vets that may be willing to join the directory we maintain (currently around 600) of people and centres who will take in sick, injured or orphaned hedgehogs around the country. Thousands of requests for information leaflets were sent out to members of the public, helping us further our Education aim. Our Supporter total remains steady at just over 11,700.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night). Rehabilitators from the directory also take some media calls if there is a need for a local angle.

Loss of Patron
We were extremely saddened by the death of John Challis, one of our cherished Patrons, in September 2021. John was such an enthusiastic and active patron and is very much missed by us all.

Charity Review
This year, the charity decided it was time to review its style, branding, approach and priorities to ensure it was operating in a manner to best support the conservation of the hedgehog in the British Isles. The review looks to develop a new strategy for the next five years and was supported by an external consultant (Pete Hawkins) who specialises in the development of charities. The insights we gleaned from the survey conducted as part of the review have been very helpful at understanding better how we are perceived, where we are doing well and where we can do better. We aim to publish our new 5-year strategy soon.

Hedgehog Street
A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. We celebrated the 10th birthday of the nationwide project throughout 2021. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 100,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. The partnership released the latest State of Britain's Hedgehogs report in February 2022, showing decline was still dramatic and unsustainable in rural areas (between 30 and 75% decline since the year 2000) but that Urban populations ere stabilising and maybe even starting to recover, albeit from a low base line. Trustees committed funds of over £120,000 spread over 3 years for the current phase of the project, which takes it up to the end of 2023.

Developers
We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) and Taylor Wimpey who pledge to create hedgehog highways in all their new build properties whenever possible. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build.

Garden Wildlife Health Project
With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist
Relocation of non native hedgehogs from the Uist islands continues and the people previously responsible for the killing continued to work with us again this year. Hedgehogs are no longer being killed on Uist, so funds are used to provide a handover point on the island where the hedgehogs are housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds are also used to relocate the hedgehogs to the mainland where they are given a health check and safely released. With COVID19 restrictions this work has not been undertaken at the usual scale this year. We are very grateful to Pat Holtham, our volunteer on the island, who makes the relocation work possible.

Hedgehog Awareness Week
Hedgehog Awareness Week ran from 2nd to 8th May 2021 and despite COVID19 issues was extremely busy with people getting involved with leaflet writing letters to the press, holding awareness and fundraising events (often online) and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as Nick Miles, Robin Ince, Scott Miller, Mya Rose and Alison Steadman. The very talented and generous Ann Ross donated a series of infographics for release during the week offering advice on helping hedgehog and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim.

Robotic Lawn Mower Study
The study we funded looking at if robotic lawnmowers caused harm to hedgehogs. In a report from April 2021, Dr Sophie Lund Rasmussen found that some models indeed did, and that certain features on the mowers made them more or less dangerous to hedgehogs. Work continues and Dr Lund Rasmussen is in touch with manufacturers to try to reduce the risk to hedgehogs from these devices.

HogWatch Scotland

The HogWatch Scotland project continues with Trustees supporting it with a grant in excess of £55,000 to see the project through to April 2023. During this time the project will build on the work of the past two years to continue to strengthen links with councils, landowners, schools, community groups and individuals in Scotland to work towards conservation targets for hedgehogs. They plan to work with the above groups to monitor and improve hedgehog access across Scotland - including the Central Belt, Borders, and Highlands. Which will enable them to map and track populations, previously under recorded, construct hedgehog habitats with volunteers, plant new native hedgerow and provide comprehensive training workshops and public events.

Glue Traps

Following our campaigning on this we were pleased to be able to report in our Spring 2022 newsletter that The Glue Traps (Offences) Bill had completed its passage through the House of Commons with support from all parties; and was awaiting the second reading in the House of Lords. The Bill would make it an offence to:

" set a glue trap for the purpose of catching a rodent;
" set a glue trap in a manner which gives rise to a risk that a rodent could become caught;
" knowingly cause or permit one of these offences to be committed; and
" find a glue trap that has been set in a way that gives rise to a risk that a rodent could become caught and, without reasonable excuse, fail to ensure the trap no longer gives rise to such a risk.

However, the bill would permit the secretary of state to grant licences authorising pest control professionals to use glue traps to catch rodents in exceptional circumstances, including to preserve public health or safety in cases where there was no suitable alternative. The devolved administrations have announced that they too are committed to introducing glue trap bans. The ban will probably take 2 years to fully come into effect, but another danger will then be removed from the environment.

The Range

We have been working with The Range stores on providing hedgehog information and advice to their customers and rewilding areas around some of their stores. They have kindly agreed to have a collection box in every store for us. We have had a trial run with 60 of the 200+ stores but now plan to push it nationwide!

Hedgehog Friendly Campus

This year's Hedgehog Friendly Campus awards were announced in February. It was an incredible year, with a successful expansion into Further Education (FE) colleges and primary schools who can now take part alongside universities.

22 universities were awarded Bronze, 29 were awarded Silver and 13 were awarded the coveted Gold award! This included 3 Bronze renewals and 1 Silver renewal.

11 FE Colleges from across the UK were awarded Bronze. 2 primary schools were awarded Bronze, 3 were awarded Silver and 8 were awarded Gold. They will all now have the chance to progress to continue their work this year.

Since the programme began, we have accredited 105 universities, FE colleges and primary schools. With a commitment of almost £75,000, which includes adding an extra team member, the programme re-launched at the end of February 2022 and aims to work with 20 new FE colleges and 40 new primary schools this year. We also hope to reach the remaining few universities that haven't yet registered.

London HogWatch

London HogWatch is based at ZSL's science wing, the Institute of Zoology. The project, established in 2016, uses camera-trap surveys run at different scales (from the largest parks to private gardens) to understand factors influencing their distributions and abundance across the capital. The long-term goal is to work towards informing and improving conservation strategies and improving habitat corridors. Thus far they have conducted surveys in half of London boroughs and identified areas critical to London hedgehog conservation. This includes 75 surveys, approximately 2,200 camera placements, involving 1,000 volunteers. In 2022, London HogWatch will survey habitats in new boroughs in west and northeast London and expand the survey areas initiated in 2021. Trustees supported this project this year by committing over £60,000 to see it through until April 2023.

Rehabilitators

As well as offering an emergency grant scheme to help carers who need financial assistance, we continue to ensure every one of the 600 hedgehog carers listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If carers joining the directory we keep do not have a heat pad, we send one to them free of charge. The Hedgehog First Aid and Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £60 per person but we subsidise the cost for people who are listed on our directory of rehabilitators, so it only costs them £30.

So far 1,638 people have attended the course. With the COVID19 restrictions several courses had to be cancelled or rescheduled and those that did run could only accommodate half the delegates that would usually attend but toward the end of 2021 we were able to go back to full classrooms.

Social Media
We are delighted at the popularity of our Twitter and Facebook page; the numbers of 'followers' increase daily. This enables us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year. They can 're tweet' or share the post to their own Facebook pages and spread the word very quickly. We have more than 220,000 followers on Facebook and almost 60,000 on Twitter so the messages we send get spread far and wide! We also recently joined LinkedIn and are busy trying to boost awareness on the platform. We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country.

Fundraising
Our supporters came up with wonderful ways of raising funds and awareness for us, our thanks to all these amazing, creative and kind fundraisers and their supporters! We are especially grateful for their efforts during the COVID19 pandemic which of course had an impact on events and more usual fundraising streams.

The online shop has proved to be very successful. The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

Trustees
We said farewell to Lindsey Rennard after 10 years of service - our sincere thanks to her for all her hard work and support over that time. We also welcomed three new Trustees to the board, Matthew Pound, Zoë Chapman and Jon Hampstead.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies

Trustees take reputational, operational and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

c. Reserves policy

Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its supporters and the general public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of year, the amount of free reserves stands at £2,178,500 (2021: £2,194,495). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

d. Principal funding

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank every one of them. Whilst being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies and donations, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

e. Funds held as custodian trustees on behalf of others

The Society does not hold any funds in any capacity on behalf of others.

FUTURE PLANS

Please refer to the review of activities and reserves policy for details of future plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was originally 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founders in 1985.

b. Method of appointment or election of Trustees

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

c. Policies adopted for the induction and training of Trustees

Following appointment trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

d. Organisational structure and decision making

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr Pat Morris and Marion Horscroft. Fay Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Hannah Coleman. Day to day management and organisation is delegated to Ms F. Vass, an employee of the charity.

e. Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fund raises for funds for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:
Directors: Marion Horscroft and Imogen Verret.
Company Secretary: Fay Vass.

The Company's independent auditors are:
Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

f. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1164542

Principal address
Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees
Ms S Guy
Dr N J Reeve (Joint Chair)
Ms I Verret (Joint Chair)
Mrs K E Bullen
Ms L H Rennard (Vice Chair) (resigned 15.3.22)
M Pound (appointed 15.3.22)
Z Chapman (appointed 15.3.22)
J Hampstead (appointed 15.3.22)

Auditors
Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Chief Executive
Miss F Vass

FUNDS HELD AS CUSTODIAN FOR OTHERS
The Society does not hold any funds in any capacity on behalf of others

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the board of trustees on 28 June 2022 and signed on its behalf by:

Dr N J Reeve - Trustee

Opinion
We have audited the financial statements of British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Fraud and breaches of laws and regulations - ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
o Reading Trustees' meetings and finance committee minutes.
o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

5 July 2022

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	447,618	-	447,618	503,742
Investment income	4	753	-	753	1,991
Total		448,371	-	448,371	505,733
EXPENDITURE ON					
Raising funds	5	22,934	-	22,934	32,328
Charitable activities	6				
Hedgehog Conservation Work		442,147	-	442,147	312,690
Total		465,081	-	465,081	345,018
NET INCOME/(EXPENDITURE)		(16,710)	-	(16,710)	160,715
RECONCILIATION OF FUNDS					
Total funds brought forward		2,399,683	54,964	2,454,647	2,293,932
TOTAL FUNDS CARRIED FORWARD		2,382,973	54,964	2,437,937	2,454,647

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	189,473	-	189,473	190,188
Investments	14	15,000	-	15,000	15,000
		204,473	-	204,473	205,188
CURRENT ASSETS					
Debtors	15	41,219	-	41,219	52,360
Cash at bank and in hand		2,158,791	54,964	2,213,755	2,218,071
		2,200,010	54,964	2,254,974	2,270,431
CREDITORS					
Amounts falling due within one year	16	(21,510)	-	(21,510)	(20,972)
NET CURRENT ASSETS		2,178,500	54,964	2,233,464	2,249,459
TOTAL ASSETS LESS CURRENT LIABILITIES		2,382,973	54,964	2,437,937	2,454,647
NET ASSETS		2,382,973	54,964	2,437,937	2,454,647
FUNDS	17				
Unrestricted funds				2,382,973	2,399,683
Restricted funds				54,964	54,964
TOTAL FUNDS				2,437,937	2,454,647

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:

Dr N J Reeve - Trustee

The notes form part of these financial statements

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(5,069)	115,376
Net cash (used in)/provided by operating activities		(5,069)	115,376
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,066)
Interest received		753	1,991
Net cash provided by/(used in) investing activities		753	(75)
Change in cash and cash equivalents in the reporting period		(4,316)	115,301
Cash and cash equivalents at the beginning of the reporting period		2,218,071	2,102,770
Cash and cash equivalents at the end of the reporting period		2,213,755	2,218,071

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(16,710)	160,715
Adjustments for:		
Depreciation charges	715	1,358
Interest received	(753)	(1,991)
Decrease/(increase) in debtors	11,141	(47,446)
Increase in creditors	538	2,740
Net cash (used in)/provided by operations	(5,069)	115,376

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	2,218,071	(4,316)	2,213,755
	2,218,071	(4,316)	2,213,755
Total	2,218,071	(4,316)	2,213,755

The notes form part of these financial statements

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, with the exception of investments which are included at market value.

The British Hedgehog Preservation Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Going concern and Covid 19
The Trustees have considered the effects of Covid 19 on the future of the organisation and feel with the levels of unrestricted cash reserves the British Hedgehog Preservation Society is in a sound financial position therefore the going concern basis is considered appropriate for at least twelve months from date of signing these financial statements.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

continued...

1. ACCOUNTING POLICIES - continued

Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs
incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in
trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are
fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property - N/A
Fixtures and fittings - 15%
Computer equipment - 20%

Fund accounting
General funds are unrestricted funds 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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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 costs 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.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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

Cash at bank and in hand
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

continued...

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Membership income	64,201	62,452
Donations	249,064	174,146
Legacies	112,144	237,799
Sundry income	11,640	3,225
Profits donated from trading	10,569	26,120
	447,618	503,742

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	753	1,991

5. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	5,749	5,411
Advertising	1,872	1,991
Newsletter	2,421	7,719
Promotions	7,613	1,301
Press Cuttings	3,465	14,326
Website costs	1,814	1,580
	22,934	32,328

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Hedgehog Conservation Work	134,743	232,098	75,306	442,147

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	82,837	77,496
Telephone	1,319	1,269
Postage and stationery	19,972	12,205
Sundries	707	262
Printing	13,862	10,317
Donations and grants to carers	1,488	4,527
Other support costs	1,769	2,191
Travel costs	305	180
Conferences	34	-
UIST	-	75
Vale Course	12,450	2,520
	134,743	111,042

8. GRANTS PAYABLE

	31.3.22	31.3.21
	£	£
Hedgehog Conservation Work	232,098	148,774

The total grants paid to institutions during the year was as follows:

	31.3.22	31.3.21
	£	£
HedgeOX	-	5,790
Hedgehog Friendly Campus	74,330	37,970
ZSL - London Hog Watch	61,752	47,925
Conservation Volunteers Hog Watch Scotland	55,449	-
Hedgehog Street Project	40,567	54,496
	232,098	146,181

Included within Grants Payable are Grants paid to Individuals totalling £nil (2021: £2,593)

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hedgehog Conservation Work	48,220	1,307	25,779	75,306

Support costs, included in the above, are as follows:

Management

	31.3.22 Hedgehog Conservation Work	31.3.21 Total activities
	£	£
Wages	29,914	27,085
Social security	1,009	1,391
Pensions	3,330	3,766
Insurance	2,175	1,254
Light and heat	5,756	2,997
Repairs	5,321	2,374
Depreciation of tangible and heritage assets	715	1,358
	48,220	40,225

Finance

	31.3.22 Hedgehog Conservation Work	31.3.21 Total activities
	£	£
Bank charges	1,307	1,164

Governance costs

	31.3.22 Hedgehog Conservation Work	31.3.21 Total activities
	£	£
Auditors' remuneration	14,105	6,992
Consultancy	9,760	-
Legal and Professional fees	179	-
Management accounts	135	3,513
Trustees expenses	1,600	980
	25,779	11,485

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year ended 31 March 2022, expenses totalling £1,600 were reimbursed to 4 Trustees (2021 - £980 to 5 Trustees). The expenses related to meeting costs.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	107,343	96,732
Social security costs	3,603	4,967
Other pension costs	11,893	13,450
	122,839	115,149

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Full time staff	2	2
Part time staff	5	4
	7	6

No employees received emoluments in excess of £60,000.

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £57,087 (2021: £54,359).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	503,742	-	503,742
Investment income	1,991	-	1,991
Total	505,733	-	505,733
EXPENDITURE ON			
Raising funds	32,328	-	32,328
Charitable activities			
Hedgehog Conservation Work	312,690	-	312,690
Total	345,018	-	345,018
NET INCOME	160,715	-	160,715

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	2,238,968	54,964	2,293,932
TOTAL FUNDS CARRIED FORWARD	2,399,683	54,964	2,454,647

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	188,000	475	6,315	194,790
DEPRECIATION				
At 1 April 2021	-	413	4,189	4,602
Charge for year	-	62	653	715
At 31 March 2022	-	475	4,842	5,317
NET BOOK VALUE				
At 31 March 2022	188,000	-	1,473	189,473
At 31 March 2021	188,000	62	2,126	190,188

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	15,000
NET BOOK VALUE	
At 31 March 2022	15,000
At 31 March 2021	15,000

There were no investment assets outside the UK.

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the Untied Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2022 £	2021 £
Turnover	107,594	112,672
Cost of sales	(57,930)	(65,699)
Gross Profit	49,664	46,973

continued...

14. FIXED ASSET INVESTMENTS - continued

Admin expenses	(39,095)	(41,816)
Other operating income	-	10,000
Operating profit	10,569	15,157
Interest receivable and similar income	-	-
Profit before tax	**10,569**	15,157
Net assets	**19,909**	19,909

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,452	1,727
Amounts owed to group undertakings	33,640	48,210
Prepayments and accrued income	5,127	2,423
	41,219	52,360

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	9,348	11,144
Accrued expenses	12,162	9,828
	21,510	20,972

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	2,399,683	(16,710)	2,382,973
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,454,647	(16,710)	2,437,937

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,371	(465,081)	(16,710)
TOTAL FUNDS	448,371	(465,081)	(16,710)

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	2,238,968	160,715	2,399,683
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,293,932	160,715	2,454,647

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	505,733	(345,018)	160,715
TOTAL FUNDS	505,733	(345,018)	160,715

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose;however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

continued...

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,893 (2021: £13,450). Contributions totalling £nil (2021: £nil) were payable to the fund at the balance sheet date.

19. RELATED PARTY DISCLOSURES

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £33,640 (2021: owed the charity £48,210).

During the year the subsidiary received income of £67,231 (2021: £44,106) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,067 (2021: £1,027) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £16,428 (2021: £21,698) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation from its trading company of £13,355 (2021: £12,766).

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

England & Wales - Charity number 1164542

Accounts

REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and Financial Statements for the Year Ended 31 March 2021 for British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

British Hedgehog Preservation Society

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for the Year Ended 31 March 2021

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British Hedgehog Preservation Society

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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. Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide.
Our strategy can be summarised as:

1. To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in danger.
2. To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3. To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aim is detailed in the Achievements and Performance section of this report.

b. Activities undertaken to achieve objectives

The charity undertakes the following activities:

- Maintains a network of approx 600 hedgehog carers and puts members of the public in touch with somone local if they find a sick, injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website;
- Supplies the public and schools with information packs and raises awareness of the plight of the hedgehog;
- Supplies vets with information packs on treating sick, injured or orphaned hedgehogs;
- Provides grants to carers where necessary;
- Supports and sometimes funds non invasive scientific research on hedgehogs; and
- Is involved in Uist Hedgehog Rescue and operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and fundraising.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

a. Financial results

The Charity ended the financial year with net assets amounting to £2,456,450. Income amounted to £507,536 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £345,018 and continues to be tightly controlled.

b. Review of activities

We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

1. To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in any other danger.
2. To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3. To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species - for this we are very grateful.

In the office

We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. A call log maintained during part of this year indicates volume of phone calls received to be around 10,000 per year. We also receive many requests via social media, having very active Facebook and Twitter accounts. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local contact and/or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog. The numbers listed are of a few more experienced carers who offer advice and have an up to date record of all carers from the directory we keep, enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and carers as well as members of the press. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new carers or vets that may be willing to join the directory we maintain (currently around 600) of people and centres who will take in sick, injured or orphaned hedgehogs around the country. Thousands of requests for information leaflets were sent out to members of the public, helping us further our Education aim. Our Supporter total has increased slightly to just over 11,700.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night) Carers from the directory also take some BHPS media calls if there is a need for a local angle.

Hedgehogs added to UK Red List

In July hedgehogs were added to the UK Red List for British Mammals as vulnerable to extinction which is of great concern. The recognition of the vulnerable status of the hedgehog is, however, an opportunity. It will give impetus to those of us campaigning to protect the habitats that the hedgehog needs to thrive, and increase the awareness of the importance of connecting those habitats.

What individuals do on behalf of the hedgehog is amazing and makes such a difference locally. But we need Government to enforce wildlife-friendly practices. From farming to development to transport - wildlife needs to be taken seriously.

We are calling on Government, in the light of this new internationally recognised classification, to increase the protection offered to the hedgehog under the Wildlife and Countryside Act by moving it to schedule 5, allowing the level of protection appropriate for such a keystone species in decline. To that end we set up a petition on the Government website asking for greater legal protection for hedgehogs, the petition attracted 108,327 signatures and is awaiting a date for a debate in Parliament.

Hedgehog Street
A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. We are celebrating the 10th birthday of the nationwide project throughout 2021. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 90,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs. This year we welcomed a new project leader for Hedgehog Street: Grace Johnson is now Hedgehog Officer for the project. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. Trustees committed funds of over £54,000 to the Hedgehog Street project during this year and are agreeing terms for the new phase of the project after this current phase ended in December 2020.

Developers
We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) who pledge to create hedgehog highways in all their new build properties whenever possible. This year Hedgehog Street partnered with Taylor Wimpey to develop their commitment to installing Hedgehog Highways. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build

Garden Wildlife Health Project
With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist
Relocation of non native hedgehogs from the Uist islands continues and the people previously responsible for the killing continued to work with us again this year. Hedgehogs are no longer being killed on Uist, so funds are used to provide a handover point on the island where the hedgehogs are housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds are also used to relocate the hedgehogs to the mainland where they are given a health check and safely released. With COVID19 restrictions this work has not been undertaken at the usual scale this year. We are very grateful to Pat Holtham, our volunteer on the island, who makes the relocation work possible.

Hedgehog Awareness Week
Hedgehog Awareness Week ran from 3rd to 9th May 2020 and despite COVID19 issues was extremely busy with people getting involved with leaflet drops to neighbours, writing letters to the press, holding awareness and fundraising events (often online) and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as Sir Tim Rice, Steve Backshall, Robin Ince, Julia Bradbury, Chris Packham, Pam Ayres and Rahul Mandal. We commissioned Hugh Warwick to create and film a 40-minute online talk that could be used for virtual meetings of groups such as WI, U3A, etc. The video is freely available on our website and has been viewed almost 3,000 times. The very talented and generous Ann Ross donated a series of inforgraphics for release during the week offering advice on helping hedgehog and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim.

Robotic Lawn Mower Study
Having been concerned about reports that robotic lawnmowers (especially those left running at night) pose a threat to hedgehogs, we have commissioned a research project by Dr Sophie Lund-Rasmussen to find out if this is the case. No live hedgehogs were placed in danger, with the research using hedgehogs that had sadly passed away at a rescue centre. If the study shows that the mowers can indeed harm or even kill hedgehogs, we will be able to offer advice to the industry on manufacturing 'hedgehog friendly' versions of their machines and to the public on how best to help hedgehogs when caring for their lawn. This project is in collaboration with Animal Protection Denmark, Pindsvine Plejerne and WILDCRU at Oxford University.

Glasgow HogWatch
The Glasgow HogWatch project ended this year, it was delivered by The Conservation Volunteers (TCV). However, we agreed funding for a second phase, being re-named HogWatch Scotland and expanding its reach across the country. HogWatch Scotland has a Scottish hedgehog officer to run training, surveys and engagement workshops. Throughout the 2019 project, 74 dedicated volunteers joined in the nocturnal hedgehog surveys, training courses were delivered to 152 participants and 1000 hedgerow tree species were planted in Glasgow City Council areas. A further 400 were planted to create new hedge corridors in the grounds of 4 primary schools. The project hosted 16 sessions with 8 primary schools across the Glasgow area, discussing ways to make the school hedgehog-friendly and hosting litter picks.

Glue Traps
We launched a campaign to remove glue traps from sale across the UK. These indiscriminate traps are covered with strong non-drying glue that smells attractive to rodents. Of course, it's not only rodents that will walk on the card, and any species that touches the card becomes firmly stuck and cannot escape, leading to a slow and painful death. Several hedgehog rehabilitators had reported hedgehogs becoming stuck in these traps, some of which could not be saved. These traps are easily available through online sellers and, though larger retailers mostly appear to not sell them, we understand lots of local hardware stores etc are offering them for sale too. We produced a sample letter and fact sheet for supporters to send to their local retailers, asking them to stop selling the traps.

Hedgehog Friendly Campus
An additional year of funding was agreed for this dynamic project to continue and expand on the excellent work happening in universities across the UK. Renewed funding will see expansion to work with some Primary Schools and Further Education Colleges. Hedgehog Friendly Campus provides a best practice toolkit which staff and students can apply on their campus/college/school. Actions range from litter picks, fundraising and campaigning, to hedgehog surveys and hedgehog highways. BHPS offers Bronze, Silver and Gold Hedgehog Friendly Campus accreditation to universities, college and schools who complete enough actions.

63 universities have now received an accreditation. Bronze universities will continue to Silver and Gold, and Silver will continue to Gold, using what they've already learned to make bigger, better changes.

The project continued during lockdown, even though staff and students were away from campus for a great deal of the year; participants ran social media campaigns, online competitions, craft activities and webinars to raise awareness of the hedgehog's plight.

Rehabilitators
As well as offering an emergency grant scheme to help carers who need financial assistance, we continue to ensure every one of the 600 hedgehog carers listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If carers joining the directory we keep do not have a heat pad, we send one to them free of charge. The Hedgehog Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £60 per person but we subsidise the cost for people who are listed on our directory of carers, so it only costs them £30.

So far 1,419 people have attended the course. With the COVID19 restrictions several courses had to be cancelled or rescheduled and those that did run could only accommodate half the delegates that would usually attend.

Social Media
We are delighted at the popularity of our Twitter and Facebook page; the numbers of 'followers' increase daily. This enables us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year. They can 're tweet' or share the post to their own Facebook pages and spread the word very quickly. We have more than 200,000 followers on Facebook and over 54,000 on Twitter so the messages we send get spread far and wide! We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country.

Fundraising
Our supporters came up with wonderful ways of raising funds and awareness for us, our thanks to all these amazing, creative and kind fundraisers and their supporters! We are especially grateful for their efforts during the COVID19 pandemic which of course has had an impact on events and more usual fundraising streams.

The online shop has proved to be very successful. An apparent boost in online shopping with the COVID19 lockdown restrictions led to the shop being busier than usual and more orders placed. The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

COVID-19
Again, many of our projects were impacted by the restrictions in place due to COVID-19. All project leaders are determined to do what they can do safely, and adhering strictly to government guidelines, but inevitably the projects will be delayed. For much of this financial year, the office remained open but manned by just one person so requests and orders may have taken slightly longer than usual. Hedgehog rescue calls were being taken daily and advice given for first aid. Local rescue numbers were given out when possible. Some rescues have arrangements with their vets, and some can offer advice on rescue by telephone, but obviously the restrictions at any point of the year impacted massively on what many could do.

FINANCIAL REVIEW
a. Going concern
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies
Trustees take reputational, operational and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

c. Reserves policy
Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its supporters and the general public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of year, the amount of free reserves stands at £2,401,486 (2020: £2,238,968). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

Trustees are aware of the reserves the Charity holds and are incredibly grateful for them. They plan to employ a consultant to guide them through a strategic review to formalise plans for the coming years that ensures carefully considered spending on areas that support our constitutional aims.

d. Principal funding
None of this fantastic and important work could be carried out without our Supporters, so we would like to thank each and every one of them. Whilst being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies and donations, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

e. Funds held as custodian trustees on behalf of others
The Society does not hold any funds in any capacity on behalf of others.

FUTURE PLANS
Please refer to the review of activities and reserves policy for details of future plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was originally 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founders in 1985.

b. Method of appointment or election of Trustees

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

c. Policies adopted for the induction and training of Trustees

Following appointment trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

d. Organisational structure and decision making

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr Pat Morris and Marion Horscroft. Fay Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Margaret Griffiths. Day to day management and organisation is delegated to Ms F. Vass, an employee of the charity.

e. Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fund raises for funds for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:
Directors: Marion Horscroft and Imogen Verret.
Company Secretary: Fay Vass.

The Company's independent auditors are:
Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

f. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Engagement with suppliers, customers and others

None of this fantastic and important work could be carried out without our Supporters, so we would like to thank each and every one of them. . As well as the Supporters, the Charity has enjoyed fantastic help from its Patrons and the Trustees, are of course, very grateful to them too.

A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1164542

Principal address
Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees
Ms S Guy (Chair)
Dr N J Reeve
Ms I Verret
Mrs K E Bullen
Ms L H Rennard (Vice Chair)

Auditors
Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Chief Executive
Miss F Vass

FUNDS HELD AS CUSTODIAN FOR OTHERS
The Society does not hold any funds in any capacity on behalf of others

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the board of trustees on 6/8/21 and signed on its behalf by:

.....
Ms I Verret / Trustee

Report of the Independent Auditors to the Trustees of
British Hedgehog Preservation Society

Opinion
We have audited the financial statements of British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Fraud and breaches of laws and regulations - ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
o Reading Trustees' meetings and finance committee minutes.
o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thorne Widgery

Thorne Widgery Accountancy Ltd
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 11/8/21

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	503,742	-	503,742	665,914
Investment income	4	1,991	-	1,991	8,914
Total		505,733	-	505,733	674,828
EXPENDITURE ON					
Raising funds	5	34,848	-	34,848	41,766
Charitable activities	6				
Hedgehog Caring		310,170	-	310,170	351,644
Total		345,018	-	345,018	393,410
NET INCOME		160,715	-	160,715	281,418
RECONCILIATION OF FUNDS					
Total funds brought forward		2,238,968	54,964	2,293,932	2,012,514
TOTAL FUNDS CARRIED FORWARD		2,399,683	54,964	2,454,647	2,293,932

The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	190,188	-	190,188	189,480
Investments	14	15,000	-	15,000	15,000
		205,188	-	205,188	204,480
CURRENT ASSETS					
Debtors	15	52,360	-	52,360	4,914
Cash at bank and in hand		2,163,107	54,964	2,218,071	2,102,770
		2,215,467	54,964	2,270,431	2,107,684
CREDITORS					
Amounts falling due within one year	16	(20,972)	-	(20,972)	(18,232)
NET CURRENT ASSETS		2,194,495	54,964	2,249,459	2,089,452
TOTAL ASSETS LESS CURRENT LIABILITIES		2,399,683	54,964	2,454,647	2,293,932
NET ASSETS		2,399,683	54,964	2,454,647	2,293,932
FUNDS	17				
Unrestricted funds				2,399,683	2,238,968
Restricted funds				54,964	54,964
TOTAL FUNDS				2,454,647	2,293,932

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 6/8/21 ..... and were signed on its behalf by:

.....
Ms I Verret - Trustee

The notes form part of these financial statements

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	115,376	285,555
Net cash provided by operating activities		115,376	285,555
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,066)	-
Interest received		1,991	8,914
Net cash (used in)/provided by investing activities		(75)	8,914
Change in cash and cash equivalents in the reporting period		115,301	294,469
Cash and cash equivalents at the beginning of the reporting period		2,102,770	1,808,301
Cash and cash equivalents at the end of the reporting period		2,218,071	2,102,770

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	160,715	281,418
Adjustments for:		
Depreciation charges	1,358	945
Interest received	(1,991)	(8,914)
(Increase)/decrease in debtors	(47,446)	10,989
Increase in creditors	2,740	1,117
Net cash provided by operations	115,376	285,555

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	2,102,770	115,301	2,218,071
	2,102,770	115,301	2,218,071
Total	2,102,770	115,301	2,218,071

The notes form part of these financial statements

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, with the exception of investments which are included at market value.

The British Hedgehog Preservation Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Preparation of consolidated financial statements
The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

Going concern and Covid 19
The Trustees have considered the effects of Covid 19 on the future of the organisation and feel with the levels of unrestricted cash reserves the British Hedgehog Preservation Society is in a sound financial position therefore the going concern basis is considered appropriate for at least twelve months from date of signing these financial statements.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

continued...

1. ACCOUNTING POLICIES - continued

Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property - N/A
Fixtures and fittings - 15%
Computer equipment - 20%

Fund accounting
General funds are unrestricted funds 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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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 costs 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.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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

Cash at bank and in hand
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

continued...

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

3. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Membership income	62,452	58,666
Donations	174,146	211,399
Legacies	237,799	366,349
Sundry income	3,225	10,253
Profits donated from trading	26,120	19,247
	503,742	665,914

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	1,991	8,914

5. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Staff costs	5,411	5,477
Advertising	1,991	2,325
Newsletter	7,719	3,758
Promotions	1,301	10,324
Press Cuttings	14,326	16,115
Website costs	1,580	1,667
Vale course	2,520	2,100
	34,848	41,766

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Hedgehog Caring	108,522	148,774	52,874	310,170

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	77,496	77,602
Telephone	1,269	1,396
Postage and stationery	12,205	15,060
Sundries	262	60
Printing	10,317	24,038
Donations and grants to carers	4,527	3,852
Other support costs	2,191	4,581
Travel costs	180	3,096
Conferences	-	289
Computer costs	-	292
UIST	75	-
	108,522	130,266

8. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Hedgehog Caring	148,774	162,515

The total grants paid to institutions during the year was as follows:

	31.3.21	31.3.20
	£	£
HedgeOX	5,790	4,200
Hedgehog Friendly Campus	37,970	34,377
Warwickshire Wildlife Trust	-	3,710
WildHogs Hedgehog Rescue	-	9,000
Gower Bird Hospital	-	2,500
ZSL - London Hedgehog Watch	47,925	20,125
Conservation Volunteers	-	34,107
Hedgehog Street Project	54,496	54,496
	146,181	162,515

Included within Grants Payable are Grants paid to Individuals totalling £2,593 (2020: £nil)

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Hedgehog Caring	40,225	1,164	11,485	52,874

Support costs, included in the above, are as follows:

Management

	31.3.21 Hedgehog Caring	31.3.20 Total activities
	£	£
Wages	27,085	26,808
Social security	1,391	2,435
Pensions	3,766	3,043
Insurance	1,254	1,596
Light and heat	2,997	6,299
Repairs	2,374	2,477
Depreciation of tangible and heritage assets	1,358	945
	40,225	43,603

Finance

	31.3.21 Hedgehog Caring	31.3.20 Total activities
	£	£
Bank charges	1,164	1,013

Governance costs

	31.3.21 Hedgehog Caring	31.3.20 Total activities
	£	£
Auditors' remuneration	6,992	11,274
Management accounts	3,513	2,973
Trustees expenses	980	-
	11,485	14,247

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 March 2021, expenses totalling £980 were reimbursed to 5 Trustees (2020 - £4,277 to 7 Trustees). The expenses related to meeting attendance costs.

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	96,732	98,695
Social security costs	4,967	5,294
Other pension costs	13,450	11,376
	115,149	115,365

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Full time staff	2	2
Part time staff	4	4
	6	6

No employees received emoluments in excess of £60,000.

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £54,359 (2020: £53,696).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	665,914	-	665,914
Investment income	8,914	-	8,914
Total	674,828	-	674,828
EXPENDITURE ON			
Raising funds	41,766	-	41,766
Charitable activities			
Hedgehog Caring	351,644	-	351,644
Total	393,410	-	393,410
NET INCOME	281,418	-	281,418
RECONCILIATION OF FUNDS			
Total funds brought forward	1,957,550	54,964	2,012,514
TOTAL FUNDS CARRIED FORWARD	2,238,968	54,964	2,293,932

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	188,000	475	4,249	192,724
Additions	-	-	2,066	2,066
At 31 March 2021	188,000	475	6,315	194,790
DEPRECIATION				
At 1 April 2020	-	318	2,926	3,244
Charge for year	-	95	1,263	1,358
At 31 March 2021	-	413	4,189	4,602
NET BOOK VALUE				
At 31 March 2021	188,000	62	2,126	190,188
At 31 March 2020	188,000	157	1,323	189,480

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	15,000
NET BOOK VALUE	
At 31 March 2021	15,000
At 31 March 2020	15,000

There were no investment assets outside the UK.

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the Untied Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2021 £	2020 £
Turnover	112,672	91,112
Cost of sales	(65,699)	(51,827)
Gross Profit	46,973	39,285
Admin expenses	(41,816)	(29,521)
Other operating income	10,000	-
Operating profit	**15,157**	**12,764**
Interest receivable and similar income	-	1
Profit before tax	**15,157**	**12,765**
Net assets	**19,909**	**30,872**

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	1,727	857
Amounts owed to group undertakings	48,210	-
Prepayments and accrued income	2,423	4,057
	52,360	4,914

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	11,144	2,800
Social security and other taxes	-	3,194
Amounts owed to group undertakings	-	2,388
Accrued expenses	9,828	9,850
	20,972	18,232

17. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	2,238,968	160,715	2,399,683
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,293,932	160,715	2,454,647

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	505,733	(345,018)	160,715
TOTAL FUNDS	505,733	(345,018)	160,715

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,957,550	281,418	2,238,968
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	2,012,514	281,418	2,293,932

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	674,828	(393,410)	281,418
TOTAL FUNDS	674,828	(393,410)	281,418

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose;however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £13,451 (2020: £11,376). Contributions totalling £nil (2020: £nil) were payable to the fund at the balance sheet date.

19. RELATED PARTY DISCLOSURES

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £48,210 (2020: owed from the charity £2,388).

During the year the subsidiary received income of £44,106 (2020: £56,757) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,027 (2020: £781) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £21,698 (2020: £13,177) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation to its parent charity of £12,766 (2020: £19,247). A donation of £13,355 (2020: £12,766) is planned to be received post year end.

British Hedgehog Preservation Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership income	62,452	58,666
Donations	174,146	211,399
Legacies	237,799	366,349
Sundry income	3,225	10,253
Profits donated from trading	26,120	19,247
	503,742	665,914
Investment income		
Deposit account interest	1,991	8,914
Total incoming resources	505,733	674,828
EXPENDITURE		
Raising donations and legacies		
Wages	4,546	4,823
Social security	233	106
Pensions	632	548
Advertising	1,991	2,325
Newsletter	7,719	3,758
Promotions	1,301	10,324
Press Cuttings	14,326	16,115
Website costs	1,580	1,667
Vale course	2,520	2,100
	34,848	41,766
Charitable activities		
Wages	65,101	67,064
Social security	3,343	2,753
Pensions	9,052	7,785
Telephone	1,269	1,396
Postage and stationery	12,205	15,060
Sundries	262	60
Printing	10,317	24,038
Donations and grants to carers	4,527	3,852
Other support costs	2,191	4,581
Travel costs	180	3,096
Conferences	-	289
Computer costs	-	292
UIST	75	-
Grants to institutions	146,181	162,515
Grants to individuals	2,593	-
	257,296	292,781
Support costs		

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Support costs		
Management		
Wages	27,085	26,808
Social security	1,391	2,435
Pensions	3,766	3,043
Insurance	1,254	1,596
Light and heat	2,997	6,299
Repairs	2,374	2,477
Fixtures and fittings	95	95
Computer equipment	1,263	850
	40,225	43,603
Finance		
Bank charges	1,164	1,013
Governance costs		
Auditors' remuneration	6,992	11,274
Management accounts	3,513	2,973
Trustees expenses	980	-
	11,485	14,247
Total resources expended	345,018	393,410
Net income	160,715	281,418