

PRICKLES AND PAWS HEDGEHOG RESCUE

England & Wales · Charity number 1174597

Details

Status Registered

Legal form CIO

Registered 2017-09-12

Register [View on the Charity Commission register](#)

Contact

Address 55 Chynowen Parc
Cubert
Newquay
TR8 5HD

Phone 07926576164

Email hello@pricklesandpaws.org

Website pricklesandpaws.org

Activities

Objects: 1)FOR THE BENEFIT OF THE PUBLIC TO FURTHER THE CONSERVATION AND PRESERVATION OF THE HEDGEHOG SPECIES IN CORNWALL AND THE SOUTH-WEST.2)FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING AND DISTRESS OF HEDGEHOGS IN NEED OF CARE AND ATTENTION BY PROVIDING RESCUE, CARE AND REHABILITATION SERVICE FOR SICK, INJURED, OR ORPHANED HEDGEHOGS WITH THE AIM OF RELEASING SUCH HEDGEHOGS BACK INTO THE WILD WHEREVER POSSIBLE.3)TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE STUDY OF HEDGEHOGS AND THE CARE, METHODS OF TREATMENT, CONSERVATION AND HABITAT OF HEDGEHOGS.

Activities: Prickles and Paws Hedgehog Rescue is dedicated to the rescue, rehabilitation and release of native British hedgehogs. We admit hedgehogs from all over Cornwall and into Devon, working closely with vets and the RSPCA. A helpline is provided for both the public and vets. We attend events and offer educational talks, workshops and run a research program to improve hedgehog care and conservation.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£154,302	£108,403	-	-
2024-03-31	£188,580	£92,817	-	-
2023-03-31	£113,345	£76,104	-	-
2022-03-31	£72,062	£75,278	-	-
2021-03-31	£99,906	£49,116	-	-

Trustees

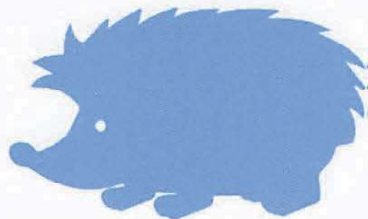
Name	Role	Appointed
DIANE ELIZABETH SOUTH BED HONS		2017-09-12
Daren Colin Thomas		2024-05-29
Hannah Kelly		2025-10-21
Kristy Pauline Maki Gouldsmith CIPP/E LLM		2020-04-27
Samantha Pashley		2026-02-10
Sarah Budd		2024-01-22

PRICKLES AND PAWS HEDGEHOG RESCUE

England & Wales - Charity number 1174597

Accounts

Prickles and Paws Hedgehog Rescue
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025



Prickles & Paws
Hedgehog Rescue

Forth Accountancy LLP
The Ground Floor Office
5 Market Square
Mevagissey
PL26 6UD
GB

Charity Number: 1174597

Prickles and Paws Hedgehog Rescue

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4-8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13- 17

Prickles and Paws Hedgehog Rescue

REFERENCE AND ADMINISTRATIVE INFORMATION

Legal Status

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation 12 September 2017

Principal Address and Registered Office

55 Chynowen Parc

Cubert

Newquay

Cornwall

TR8 5HD

Trustees

Mrs Diane South (Chair)

Ms Zoe Abbotts (stepped down 20 January 2025)

Mr Daren Thomas (appointed 29 May 2024)

Mrs Sammy Thompson (stepped down 8 February 2025)

Ms Kristy Gouldsmith

Ms Colette Holden

Ms Sarah Budd

Patrons

- Hannah Stiffall: A wildlife presenter/producer for BBC Earth, digital presenter on BBC Springwatch and a wildlife filmmaker.
- Lucie Donlan: a local surfer, model and TV celebrity after featuring on the show Love Island. As a social influencer Lucie is helping raise awareness around the decline of hedgehogs and ways to combat this.
- Sam Corfield: 'The Hairy Horticulturalist', author and horticulturalist.
- Dr. Kelly Moyes: lecturer at University of Exeter Penryn Campus, a researcher and conservationist focusing on British ecology, conservation and natural history.

Independent Examiner

Forth Accountancy LLP

The Ground Floor Office

5 Market Square

Mevagissey

PL26 6UD

Bankers

The Co-operative Bank PLC

PO Box 250

Skelmersdale

WN8 6WT

Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

The Trustees of Prickles and Paws Hedgehog Rescue are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Prickles and Paws Hedgehog Rescue present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Governing Document

Prickles and Paws Hedgehog Rescue is a Charitable Incorporated Organisation (CIO), registered charity number 1174597, which was constituted on 12 September 2017. The charity is governed by its constitution which was approved by the board of trustees on 28 September 2017.

Governance

The charity is governed by the trustees with quarterly meetings, or more if necessary. Additional trustees can be appointed following agreement of all trustees and are carefully selected according to the skill set that is needed within the board in order to ensure efficient running of the charity and the ability to move the charity forward. The responsibilities of a trustee are made clear and regularly discussed at meetings. Trustees are signposted to the Charity Commission website for information and all have access to the Charity Commission guidance 'The essential trustee'. Relevant courses are attended when possible. New trustees are given access to the charity's governing document, policies and the previous years' worth of meeting minutes.

The charity is registered with the Fundraising Regulator to demonstrate commitment to high fundraising standards and best practice, ensuring confidence for our donors. The charity is a member of the British Wildlife Rehabilitation Council and adheres to the 10-point set of core principles that form the basis for professional and evidence-based wildlife care.

Additional skills have been added with the appointment of a voluntary Advisory Panel with expertise in marketing and social media, human resources and IT.

Risk Management

A risk register and policy are in place and the risk register is a standing item on each agenda and is reviewed at least quarterly. The trustees are aware of the risks in all areas of the charity and are satisfied that measures are continually being put in place to mitigate these.

Organisation

The trustees oversee the financial affairs and management of the charity. John Lewis, CEO, deals with the business side of the charity, fundraising and project management of the building of the new Hogspital. The day to day running of the charity is the responsibility of Rescue Director, Kathryn South, and Charity Director and Trustee Diane South.

Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

Aims and Objectives

The aims and objectives of the charity are as follows:

- For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the south west of England.
- For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by providing rescue, care and rehabilitation service for sick, injured or orphaned hedgehogs with the aim of releasing such hedgehogs back into the wild wherever possible.
- To advance the education of the public in the study of hedgehogs. This includes the care, methods of treatment, conservation and habitat of hedgehogs.
- To advance research into methods of improving rehabilitation processes and treatments to improve survival rates in rehabilitation.

Achievements

Calendar year 2024 was another record-breaking year for the charity with 1,428 admissions from across Cornwall and into Devon, only made possible by the dedication of our many volunteer drivers. The rescue was for much of the year running beyond capacity and often had to rely on veterinary practices holding hedgehogs until space was available, highlighting the urgent need for the new Hogspital to be completed.

The financial year ended 31 March 2025 was a year of consolidation, ensuring the charity was in a position to move forward to the next stage of its development. As well as dealing with record numbers of hedgehogs, the team continued fundraising towards the building of the new Hogspital. In Autumn 2024 the decision was taken to employ a CEO, and John Lewis joined the team on 2 December 2024. John has brought new energy to the team and the new Hogspital is now becoming a reality. With the 25-year lease in place, water and electricity have been brought to the site and a contractor has been engaged to begin work on the site in the first week in April 2025. The first phase will erect "Building A" which will house a reception area, veterinary treatment room, nursery room and hedgehog wards. The second phase, "Building B", will hopefully follow in 2027.

Hedgehog Care

As in the previous two calendar years, 2024 saw the rescue running beyond capacity during the summer and autumn months, with July being the busiest month with 239 admissions. 373 hoglets were admitted, 77 of which were under 2 weeks old. Science continues to be at the heart of all the work at the rescue, protocols are continually being reviewed with vets, based on the latest scientific research and are always evidence based. Excitingly a crowdfunder successfully raised enough funding to enable the purchase of a hand-held ultrasound scanner. This enables staff to scan female hedgehogs to check for pregnancy which helps to determine treatment plans as many medications cannot be given during pregnancy. Our vet has also used it to diagnose lymphoma. March 2025 saw a new veterinary partnership for the rescue with St. Clement Veterinary Clinic, Perranporth and Truro.



The Team

This year the core team comprises two full-time staff, one part-time carer during the busy months and one full-time volunteer. The part-time administration and fundraising role was replaced following the arrival of our new CEO, John, in December 2024. The number of volunteers continues to grow with 25 helping with hedgehog care, and 170 as drivers or community ambassadors. Our drivers give their time and fuel for free and are vital in transporting hedgehogs to the rescue from veterinary practices and members of the public. We cannot thank them enough; without their support we could not continue.

Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

The board of trustees has again seen changes as noted above but is now stable and provides a wide and balanced skill base and a determination to succeed with the development of the new facilities.

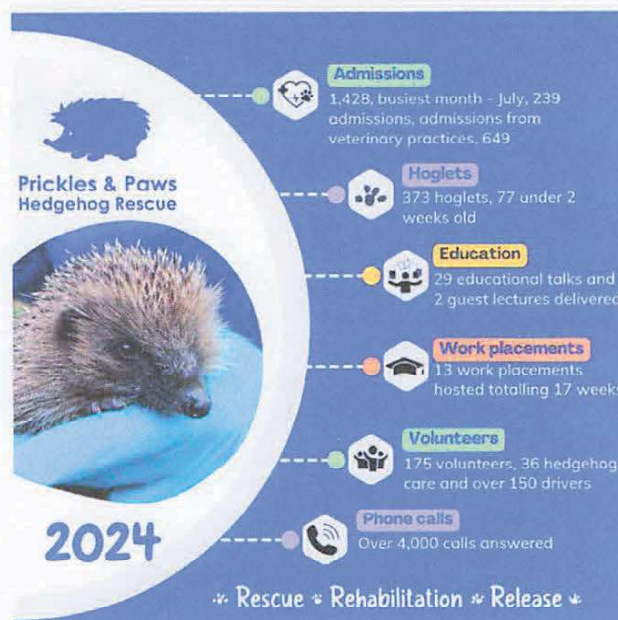
Education

2024 saw the expansion of our work placements. Thirteen students were hosted over seventeen weeks with, for the first time, three international placements. Two of these worked in rescues in Germany and France and wished to gain more experience. This has led to useful links with the German rescue.

Twenty-nine educational talks were given as well as two guest lectures. Many of these were delivered via Zoom or Teams where students can see behind the scenes at the rescue and meet some of the residents during care shifts. A veterinary CPD offer has been devised and trialled with excellent feedback from the practice. This offer will be opened out to other practices in the coming year.

Many events were attended by the staff and/or volunteers. As the chosen Charity of the Year for the local Waitrose supermarket, we were able to have a stand in the store once a month. This proved to be a good way to raise awareness and get educational messages across to the community and, being run purely by volunteers, this helped to foster a sense of community among the volunteers with many new friendships being formed.

Social media continues to be at the heart of our education programme and our reach is continuing to grow with our social media accounts reaching well over half a million last year.



Future Plans

The future plans for the charity are based around moving to our new purpose-built premises. Work is underway to build the first of two buildings. The new building will enable the charity to move from its current back garden location and, even with just the one building, this should give capacity for slightly greater admission numbers. Importantly, the improved layout and additional space will create room for more volunteers to be on site, leading to shorter shifts thereby improving hedgehog welfare. The outdoor area will include undercover hutch systems for hedgehogs acclimatising to outdoor temperatures and a maternity area for mums with hoglets. A wildlife garden will be created showcasing features which will attract and benefit all wildlife, including hedgehogs. This will be used in online educational talks and for future onsite workshops.

Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

This relocation will be a huge change for the charity and new ways of working will be needed, some of which are being trialled this year before the move. The fundraising strategy will be reviewed regularly to ensure sustainability moving forward and the staffing structure reviewed to meet the needs of the new site.

Once the rescue is settled at the new site, work will begin on fundraising for the second building. This will hold a large classroom which will enable educational workshops to be held on site, including veterinary CPD. As well as the classroom, there will be further hedgehog wards and a utility room. Research into improving the survival rates of hedgehogs in the rehab setting will be increased leading to the charity becoming a centre of excellence central to hedgehog conservation. The completion of the new site will greatly increase the capacity of the rescue and along with education and research will help the conservation of this iconic species.

Financial Review

The results for the financial year are set out in the following pages and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £262,272 (2024 - £214,382) and liabilities of £2,325 (2024 - £334). The net assets of the charity have increased by £45,899.

Income

Income for the financial year was £154,302 (2024 - £188,580). This comprised Restricted Funds of £50,000 (grants and donations towards the Hogspital) and Unrestricted Funds of £104,302 (general donations, trading income and interest received).

Our thanks go out to all donors and supporters large and small who have contributed financially or in kind throughout the year. Major donors during the year included the following:

Restricted funds (for the "Hogspital" build)

Edna Smylie Memorial Fund
Jean Sainsbury Animal Welfare Trust
Marchig Animal Welfare Trust
The Alice Noakes Memorial Charitable Trust
The Barry Green Memorial Fund
The Norman Family Charitable Trust

Unrestricted funds

The Estate of Mrs D Leybourne
The Nisbet Trust

Major Corporate Sponsors



aspects holidays

A Cornish holiday letting agency offering a fully managed letting service for a wide range of properties.

classic cottages | Est. 1977

Established in Cornwall in 1977, Classic Cottages Ltd now markets a portfolio of holiday properties across the UK.



Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

Star Linen Hire and Laundry Services Ltd. Provision of bed linen and towels to the holiday accommodation sector throughout St Ives and West Cornwall.

Star Refuse Collection Services Ltd. Star Refuse is Star Linen's sister company providing refuse and recycling services to the holiday home sector.



Electrical Safety Consultants Ltd (ESC) provide electrical design and authorising engineer services throughout South West England and South Wales.



Three Mile Beach Holidays Ltd, Gwithian.

Expenditure

Operating expenditure for the financial year including depreciation amounted to £108,403 (2024 - £92,817). The main items of expenditure were staff costs £81,688 (2024 - £58,262), veterinary expenses and medical supplies £3,761 (2024 - £3,841) and food, PPE and cleaning materials £6,786 (2024 - £6,138). The principal factors behind the increase is staff costs were the employment of the Operations and Fundraising Clerk for most of the year and the appointment of the CEO with effect from December 2024.

In addition, the charity incurred capital expenditure of £17,884 during the financial year (2024 - £29,944). Of this, £14,191 was spent on the new Hogspital site and £3,693 was spent on an ultrasound scanner and a laptop.

Reserves Policy

Financial reserves are necessary to support the charity in case of difficulty, such as an increase in veterinary costs or a drop in the level of donations. The reserves are carefully monitored by the trustees to ensure that three months running costs are covered together with dissolution funds. At the year end Prickles and Paws Hedgehog Rescue's unrestricted reserves stood at £91,473 which is comfortably higher than the target reserves figure of £50,000.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Prickles and Paws Hedgehog Rescue subscribes to and is compliant with the following: The Charities SORP (FRS 102).

Approved by the Board of Trustees on 14th July 2025 and signed on its behalf by:

Prickles and Paws Hedgehog Rescue
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

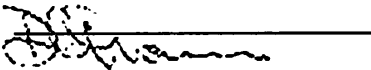
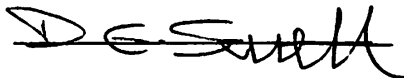
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the Board of Trustees on 14th July 2025 and signed on its behalf by:



Prickles and Paws Hedgehog Rescue

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF PRICKLES AND PAWS HEDGEHOG RESCUE

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

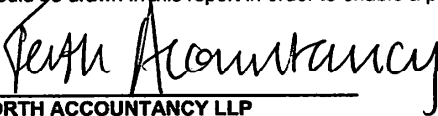
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



FORTH ACCOUNTANCY LLP

The Ground Floor Office

5 Market Square

Mevagissey

PL26 6UD

GB

Date: 29/7/25

Prickles and Paws Hedgehog Rescue **STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	58,347	19,000	77,347	75,780	-	75,780
Charitable activities							
- Grants from co-funders	3.2	25,345	31,000	56,345	50,924	40,510	91,434
Other trading activities	3.3	19,075	-	19,075	18,170	-	18,170
Other income	3.4	1,535	-	1,535	3,196	-	3,196
Total income		104,302	50,000	154,302	148,070	40,510	188,580
Expenditure							
Raising funds	4.1	3,257	-	3,257	8,996	-	8,996
Charitable activities	4.2	105,146	-	105,146	83,821	-	83,821
Total Expenditure		108,403	-	108,403	92,817	-	92,817
Net income/(expenditure)		(4,101)	50,000	45,899	55,253	40,510	95,763
Transfers between funds		8,328	(8,328)	-	(16,635)	16,635	-
Net movement in funds for the financial year		4,227	41,672	45,899	38,618	57,145	95,763
Reconciliation of funds:							
Total funds beginning of the year	11	144,003	70,045	214,048	105,385	12,900	118,285
Total funds at the end of the year		148,230	111,717	259,947	144,003	70,045	214,048

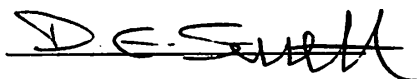
The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

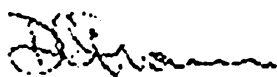
Prickles and Paws Hedgehog Rescue
BALANCE SHEET
as at 31 March 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	7	<u>56,757</u>	<u>40,675</u>
Current Assets			
Debtors	8	1,733	1,598
Cash at bank and in hand		<u>203,782</u>	<u>172,109</u>
		<u>205,515</u>	<u>173,707</u>
Creditors: Amounts falling due within one year	9	<u>(2,325)</u>	<u>(334)</u>
Net Current Assets		<u>203,190</u>	<u>173,373</u>
Total Assets less Current Liabilities		<u>259,947</u>	<u>214,048</u>
Funds			
Restricted trust funds		111,717	70,045
General fund (unrestricted)		<u>148,230</u>	<u>144,003</u>
Total funds	11	<u>259,947</u>	<u>214,048</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 14th July 2025 and signed on its behalf by





Prickles and Paws Hedgehog Rescue
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Prickles and Paws is a charity incorporated in England. The registered office of the charity is 55 Chynowen Parc, Cubert, Newquay, Cornwall, TR8 5HD, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

Prickles and Paws Hedgehog Rescue

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Reducing Balance
Motor vehicles	- 20% Reducing Balance
Building "Hogspital"	- Not depreciated

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Donations and legacies	<u>58,347</u>	<u>19,000</u>	<u>77,347</u>	<u>75,780</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Grants from co-funders: Income from charitable activities	<u>25,345</u>	<u>31,000</u>	<u>56,345</u>	<u>91,434</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Other trading activities	<u>19,075</u>	<u>-</u>	<u>19,075</u>	<u>18,170</u>

continued

Prickles and Paws Hedgehog Rescue
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Other income	<u>1,535</u>	<u>-</u>	<u>1,535</u>	<u>3,196</u>
4.	EXPENDITURE				
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025
		£	£	£	2024
					£
	Raising funds	<u>3,257</u>	<u>-</u>	<u>-</u>	<u>8,996</u>
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025
		£	£	£	2024
					£
	Expenditure on charitable activities	<u>53,285</u>	<u>1,956</u>	<u>49,905</u>	<u>105,146</u>
4.3	SUPPORT COSTS			Charitable Activities	2025
				£	£
	Support			<u>49,905</u>	<u>75,729</u>
5.	NET INCOME			2025	2024
				£	£
	Net Income is stated after charging/(crediting):				
	Depreciation of tangible assets			<u>1,802</u>	<u>1,897</u>
6.	EMPLOYEES AND REMUNERATION				
	The staff costs comprise:			2025	2024
				£	£
	Wages and salaries			<u>81,688</u>	<u>58,262</u>

The average number of employees during the year was 3 (2024 - 3)
There were no employees whose annual remuneration was more than £60,000 (2024 - nil)

continued

Prickles and Paws Hedgehog Rescue
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor vehicles £	Building "Hogspital" £	Total £
Cost				
At 1 April 2024	8,672	6,500	33,088	48,260
Additions	3,693	-	14,191	17,884
At 31 March 2025	12,365	6,500	47,279	66,144
Depreciation				
At 1 April 2024	3,747	3,838	-	7,585
Charge for the financial year	1,316	486	-	1,802
At 31 March 2025	5,063	4,324	-	9,387
Net book value				
At 31 March 2025	7,302	2,176	47,279	56,757
At 31 March 2024	4,925	2,662	33,088	40,675

8. DEBTORS

	2025 £	2024 £
Other debtors	131	102
Prepayments and accrued income	1,602	1,496
	1,733	1,598

9. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade creditors	2,325	334

10. RESERVES

	2025 £	2024 £
At the beginning of the year	214,048	118,285
Surplus for the financial year	45,899	95,763
At the end of the year	259,947	214,048

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	105,385	12,900	118,285
Movement during the financial year	38,618	57,145	95,763
At 31 March 2024	144,003	70,045	214,048
Movement during the financial year	4,227	41,672	45,899
At 31 March 2025	148,230	111,717	259,947

Prickles and Paws Hedgehog Rescue
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
Restricted	70,045	50,000	-	(8,328)	111,717
Unrestricted funds					
Unrestricted General	144,003	104,302	108,403	8,328	148,230
Total funds	214,048	154,302	108,403	-	259,947

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	111,720	-	111,720
Unrestricted general funds	56,757	93,795	(2,325)	148,227
	56,757	205,515	(2,325)	259,947

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits paid during the year ended 31 March 2025 (2024 - Nil)

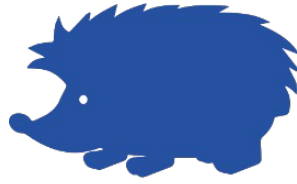
13. POST-BALANCE SHEET EVENTS

Building work resumed on the "Hogspital" on 9th April 2025. This will be funded using the restricted funds of the charity.

PRICKLES AND PAWS HEDGEHOG RESCUE

England & Wales - Charity number 1174597

Accounts



Prickles & Paws
Hedgehog Rescue

Report of the Trustees
For the year ended March 31st 2024

The Trustees of Prickles and Paws Hedgehog Rescue are pleased to present this report along with the financial statement of the charity for the year ended March 31st 2024.

Legal / Administrative Details

For the year ended 31st March 2024

Principal address and registered office

55 Chynowen Parc
Cubert
Newquay
Cornwall
TR8 5HD

Trustees

- Zoe Abbotts (Chair, Joined January 2024)
- Mr David Hudson (Stepped down January 2024)
- Mr Craig Hampton-Stone (Stepped down October 2023)
- Mrs Diane South (Vice-Chair)
- Mr Aarron Dingle (Stepped down January 2024)
- Mrs Sammy Thompson
- Ms Kristy Gouldsmith
- Ms Colette Beckham (Joined January 2024)
- Ms Sarah Budd (Joined January 2024)

Patrons

- **Hannah Stitfall:** A wildlife presenter/producer for BBC Earth, digital presenter on BBC Springwatch and a wildlife filmmaker.
- **Philip Witte:** A specialist orthopaedic veterinary surgeon who is widely published and has an interest in wildlife.
- **Lucie Donlan:** a local surfer, model and TV celebrity after featuring on the show Love Island. As a social influencer Lucie is helping raise awareness around the decline of hedgehogs and ways to combat this.
- **Sam Corfield:** 'The Hairy Horticulturalist', author and horticulturalist.

Independent Examiner

Claire Forth, Forth Accountancy

Bank

The Co-operative Bank

Legal Status

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation September 12th 2017.

Structure, Governance and Management

Governing Document

Prickles and Paws Hedgehog Rescue is a Charitable Incorporated Organisation (CIO), registered charity number 1174597, which was constituted on September 12th 2017.

Governance

The Charity is governed by the trustees who hold quarterly meetings, or more if necessary. Additional trustees can be appointed following agreement of all trustees at a meeting and are carefully selected according to the skill set that is needed within the board in order to ensure efficient running of the charity and the ability to move the charity forward. Additional skills have been added with the appointment of an Advisory Panel with expertise in: marketing and social media, human resources and IT.

The responsibilities of a trustee are made clear and regularly discussed at meetings. Trustees are signposted to the Charity Commission website for information and all have been given a copy of the Charity Commission guidance 'The essential trustee'. Relevant courses are attended when possible. New trustees are given access to the Charity's governing document, policies and the previous years' worth of meeting minutes. The Charity is also registered with the Fundraising Regulator to demonstrate we are committed to high fundraising standards and follow best practice, ensuring confidence for our donors and we are members of the Wildlife Rehabilitation Council.

Risk Management

A risk register and policy are in place and the risk register is a standing item on each agenda. The trustees are aware of the risks in all areas of the charity and are satisfied that measures are continually being put in place to mitigate these.

Organisation

The trustees oversee the financial affairs and management of the charity; the day to day running of the charity is left to Charity Co-Founder and Trustee Diane South, and Rescue Director, Kathryn South.

Aims and objectives

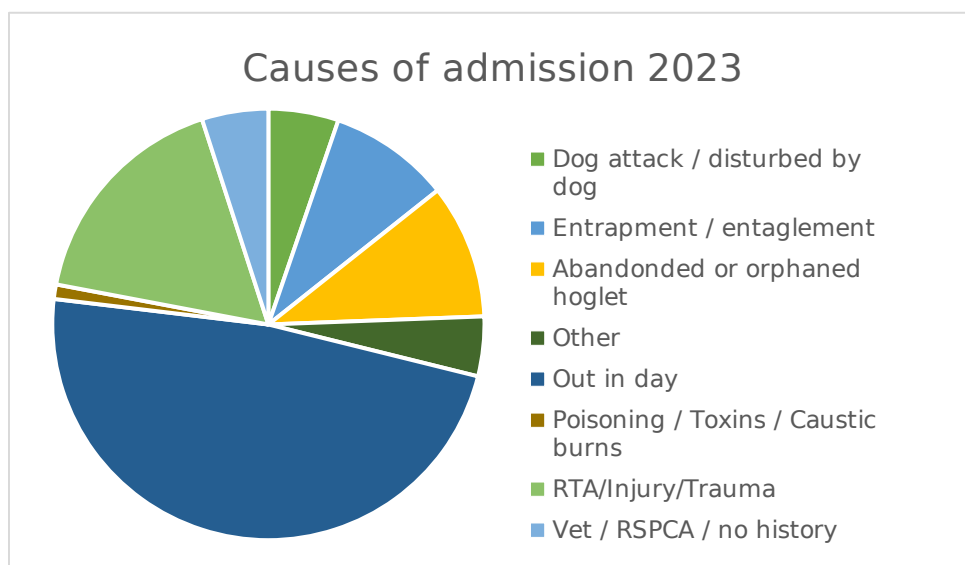
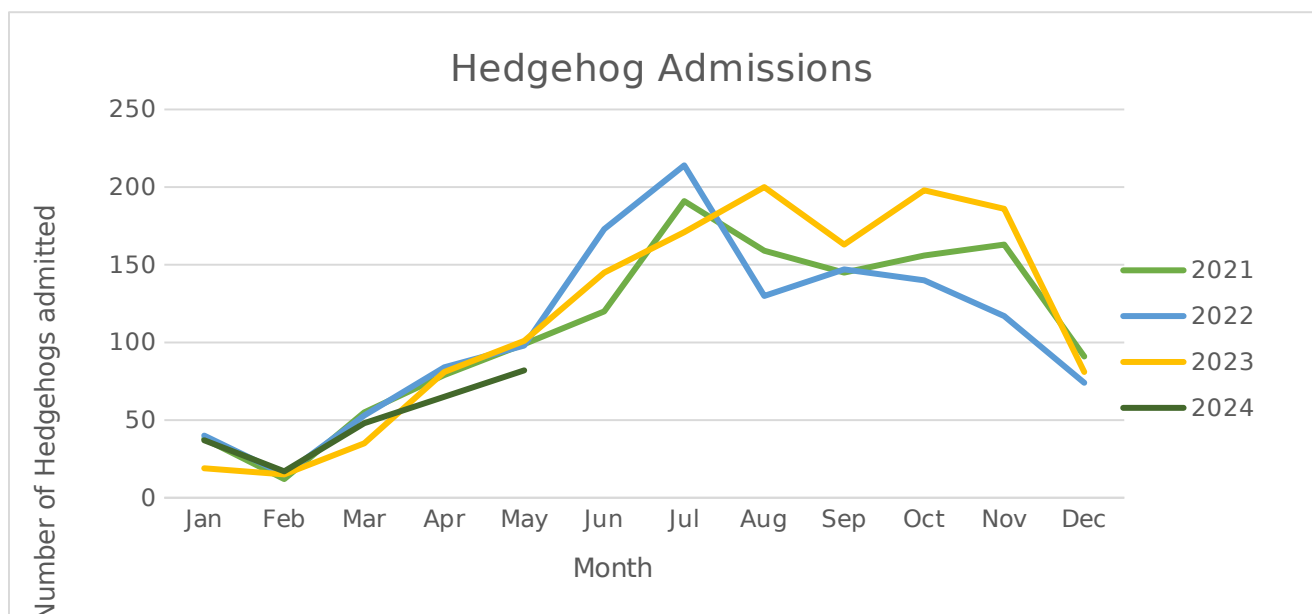
- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation service for sick, injured, or orphaned hedgehogs with the aim of releasing such hedgehogs back into the wild wherever possible.
- 3) To advance the education of the public in the study of hedgehogs. This includes the care, methods of treatment, conservation and habitat of hedgehogs.
- 4) To advance research into methods of improving rehabilitation processes and treatments to improve survival rates in rehabilitation.

Achievements

2024 was yet another record-breaking year with 1,401 hedgehogs admitted to the rescue, with an increasing number being admitted from the east of the county and up into Devon. The relationship of the rescue with veterinary practices across Cornwall and into Devon has continued to develop with 542 admissions being admitted from vets in 2023. This would not

be possible without the group of over 150 volunteer drivers ferrying them to the rescue from all corners of the county. Our focus for the last twelve months has very much been on the building of the new hospital. To this end it has been a year of consolidation, ensuring that we have the right skill set among the trustees, a robust fundraising strategy to ensure sustainability and a dedicated team of staff and volunteers who are skilled and clear on their roles. Our heartfelt thanks go out to our dedicated staff and amazing team of care and driver volunteers, without whom we could not continue.

Hedgehog Care: Much as in 2022, 2023 saw the rescue running at or beyond capacity during the summer and autumn months, with August and October being the busiest months with 200 and 198 admissions respectively. The team have continued to work closely with our lead vet gathering data to create evidence-based protocols and are working towards sharing this within the rehab community. Science is very much at the heart of all our work. Having secured funding for veterinary equipment, an oxygen compatible incubator, oxygen concentrator and multiparameter were purchased. This has greatly improved the survival chances of many critically ill admissions, 33% of admissions in 2023 were classed as hypothermic (15% classed as severely hypothermic) and 73% classed as dehydrated.



The Team: The last year has seen an addition to our core team of two full-time staff and one part-time with the addition of another part-time role to take on some of the administration and fundraising tasks. Numbers of volunteers involved with the charity continues to grow with over 160 involved with either hedgehog care, driving or as community ambassadors. These ambassadors are our link within communities, sourcing shops/businesses to hold charity pots, collect newspapers and food donations and provide a link to local events and groups. Our drivers give their time for free and provide a vital service that veterinary practices and the rescue rely on. We cannot thank them enough for their dedication.

The Board of trustees has seen many changes in the last 12 months particularly with 2 long standing trustees stepping down. Following a skills audit 3 new trustees were recruited bringing new energy, skills and determination to succeed with the development of the new hospital.

Education: 2023 saw 8 students take up block work placements at the rescue, many were veterinary students and the feedback from them was excellent, one saying:

‘I feel that I far exceeded my learning outcomes, you all ensured that every moment that I spent at the rescue was a learning experience, I feel that I will be a better clinician for this placement’.

Virtual talks using Zoom or Microsoft teams continue to be popular and an excellent way for groups to see behind the scenes at the rescue without any stress to the residents and our wildlife garden demonstrates many features that people can incorporate into their own gardens.

Several events were attended, our slate trail with its educational message was well received and continues to be loaned out to local gardens and other events. For the first time this year we led our own fundraising/educational events which proved to be very successful with people travelling long distances to have a chance to speak to the team and learn about our plans.

Social media continues to be at the heart of our education programme. We use many platforms including Facebook, Instagram, Twitter, TikTok and LinkedIn. The use of reels to get educational messages across has proved very valuable, these now being available on our redesigned website as a tool for any to access. Our reach continues to grow across the different platforms with our most popular post reaching nearly 1.4 million on TikTok alone. With the help of our patrons, we aim to continue growing this audience and promote education and conservation messages. For those in the community who do not use social media we place articles in parish magazines across the county and use local radio stations to help get messages out to all.

Partnership working: Our business partnership scheme continues to develop and grow with over 10 businesses now sponsoring our cause.

With special thanks to Aspects Holidays for their continued support, they are a Cornish holiday letting agency offering a fully managed letting service with a wide range of properties; there's something for everyone.



This year we welcomed Star Linen Hire as a new partner, they specialise in providing bed linen and towels to numerous holiday lets in St Ives and the surrounding area.

Thanks also go to our newest sponsor Electrical Safety Consultants Ltd (ESC) who provide consultation on electrical design and authorising engineer services across the South West and Wales. It is great to be working with so many Cornish businesses, bringing the community together to help more hedgehogs.



Future plans

The move to a new permanent, purpose-built site has been central to the future plans for the charity. With the lease secured work is underway on the new hospital or 'hogspital'. The site has been cleared, and water brought in with electricity planned and foundation pilings in place. Funds for fencing, septic tank and drainage field have been secured and work is being planned in. Thanks go to Lord Barnby's Foundation, Animal Rescue Foundation, Mrs D M France-Hayhurst Foundation, The Beryl Evetts and Robert Luff Animal Welfare Trust, Susanna Peake Charitable Trust, Audrey Emma Lamb Trust, The David Family Foundation, The Olsen Trust, Albert Van Den Ber Trust and The Animal Defence Trust for grants towards the project. The new buildings will incorporate: a triage room, nursery, isolation room, rehab rooms, a staff room and classroom as well as an outside covered area with accommodation for those almost ready for release and a maternity area for pregnant and mums with hoglets. A wildlife area will be developed which will feature in educational talks.

The new 'hogspital' will enable us to admit many more hedgehogs, with the aim of becoming a centre of excellence for hedgehog care, continuing research on protocols for the rehabilitation of hedgehogs that can be disseminated to other rescues throughout the country, increasing the survival rates of hedgehogs in the rehab setting. Education will become more of a focus with the onsite classroom allowing for small groups to attend the site. The current guest lectures to veterinary nurse courses will be able to take place on site and be far more interactive and engaging. Volunteering opportunities will increase and most importantly the conservation of this iconic species will be secured in the South West.

Financial review

- Total income for the year was: £188,579
- Expenses for the year including depreciation were: £92,816
- This gives a reported net profit of: £95,763

Major sources of income for the year

- Grants £40,510
- Donations £75,780
- Fundraising and sales £64,422
- Other Income (Gift Aid etc) £7,867

Major expenses for the year

- Wage Costs £58,262
- Veterinary expense and medical supplies £4,101
- Food, PPE and cleaning materials £1,417
- Waste Disposal costs £6,569
- Professional Fees £4,750
- Advertising and promotion £4,607

Future plans

- To review the fundraising strategy to ensure sustainability moving forward.
- To further develop our corporate strategy and create further links with local businesses.

- To continue research into improving the survival rates of hedgehogs in the rehab setting, becoming a centre of excellence central to hedgehog conservation.
- To secure the remaining funding needed to complete the new 'hogspital'.
- To develop the new site, expanding provision and volunteer and educational opportunities.

Reserves policy

Financial reserves are necessary to support the charity in case of difficulty, such as an increase in veterinary costs or a drop in the level of donations. The reserves are carefully monitored by the trustees to ensure 3 months running costs are covered and dissolution funds. At the year-end Prickles and Paws Hedgehog Rescues unrestricted reserves stood at: £144,003 which is comfortably higher than the target reserves figure of £25k.



Section A

Independent Examiner's Report

Report to the trustees

Prickles & Paws Hedgehog Rescue

On accounts for the year
ended

31/03/2024

Charity no
(if any)

1174597

Set out on pages

1-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 15/07/2024

Name:

Claire Forth – Forth Accountancy LLP

Relevant professional qualification(s) or body (if any):

Chartered Management Accountant (ACMA) and Chartered Tax Adviser (CTA)

Address:

5 Market Square, Mevagissey, PL26 6UD

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Management Report

Prickles & Paws

For the period ended 31 March 2024



Prepared by

Claire Forth

Prepared on

14 July 2024

Table of contents

Profit and Loss 3

Balance Sheet 5

Statement of Cash Flows 7

Profit and Loss

April 2023 - March 2024

	Apr 2023 - Mar 2024	Apr 2022 - Mar 2023 (PY)
INCOME		
Donations - One Off	69,884.27	31,057.69
Donations - Regular	5,895.58	7,068.57
Fundraising	5,923.42	8,885.96
Gift Aid	4,671.16	2,971.70
Grants - Large		10,000.00
Grants - Small	40,510.00	2,900.00
Legacies		34,855.00
Online Fundraising Other	40,329.58	6,777.35
Income	2,001.79	190.00
Sales - In Person	591.74	973.25
Sales - Website	17,578.14	8,632.01
Total Income	187,385.68	114,311.53
COST OF SALES		
Purchase of goods for sale	4,389.19	2,674.61
Total Cost of Sales	4,389.19	2,674.61
TOTAL	182,996.49	111,636.92
EXPENDITURES		
Advertising/Promotional/Fundraising	4,606.91	264.63
Bank Charges	239.81	561.44
Equipment Purchased	959.26	43.90
Feed & Cleaning	1,417.23	2,562.42
Insurances	802.34	528.13
Light and Heat	481.87	567.66
Office/General Administrative Expenses	923.62	408.03
PPE		24.88
Printing, Postage and Stationery	942.81	772.78
Professional Fees	4,749.60	3,846.56
Rent		50.00
Repairs and Renewals	492.63	330.98
Software	863.52	95.29
Training	48.00	
Travel - Vehicle Running Costs	614.76	1,302.24
Travel - Volunteer Drivers' Expenses	19.35	219.95
Veterinary & Medical Supplies	4,101.25	4,926.30
Wages & Employer Costs	58,261.69	50,713.13
Waste Disposal	6,569.30	4,100.33
Total Expenditures	86,093.95	71,318.65
NET OPERATING INCOME	96,902.54	40,318.27
OTHER INCOME		
Differences in cash in hand	24.52	

	Apr 2023 - Mar 2024	Apr 2022 - Mar 2023 (PY)
Interest Received	1,169.65	122.15
Total Other Income	1,194.17	122.15
OTHER EXPENDITURES		
Depreciation	1,896.58	1,895.60
Unreconciled expenditure	436.88	
Total Other Expenditures	2,333.46	1,895.60
NET OTHER INCOME	-1,139.29	-1,773.45
NET INCOME/(EXPENDITURE)	£95,763.25	£38,544.82

Balance Sheet

As of March 31, 2024

	Total
FIXED ASSET	
Tangible assets	
Fixtures and Fittings Cost	6,457.47
Fixtures and Fittings Depreciation	-3,026.74
Motor Vehicles Cost	6,500.00
Motor Vehicles Depreciation	-3,837.60
New Site	33,088.49
Office Equipment Cost	2,214.08
Office Equipment Depreciation	-720.83
Total Tangible assets	40,674.87
Total Fixed Asset	40,674.87
CASH AT BANK AND IN HAND	
Build Fund	70,047.91
Cash on hand	2,094.92
PayPal	595.64
PRICKLES & PAWS HEDGEHOG RESCUE R/C (0300)	6,204.59
PRICKLES & PAWS HEDGEHOG RESCUE R/C (1650)	93,165.49
Total Cash at bank and in hand	172,108.55
CURRENT ASSETS	
Gift Aid Reclaimable	101.50
Prepayments	1,496.40
Total Current Assets	1,597.90
NET CURRENT ASSETS	173,706.45
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Trade Creditors	
Creditors	334.00
Total Trade Creditors	334.00
Current Liabilities	
Accruals	0.00
Restricted Grant - Awards for All	0.00
Restricted Grant - Jean Sainsbury	0.00
Restricted Grant - Rathbone	0.00
VAT Control	0.00
Total Current Liabilities	0.00
Total Creditors: amounts falling due within one year	334.00
NET CURRENT ASSETS (LIABILITIES)	173,372.45
TOTAL ASSETS LESS CURRENT LIABILITIES	214,047.32
TOTAL NET ASSETS (LIABILITIES)	£214,047.32
CHARITY FUNDS	
Opening Balance Equity	0.00
Retained Earnings	118,284.07
Surplus/(Deficit)	95,763.25

	Total
Total Charity funds	£214,047.32

Statement of Cash Flows

April 2023 - March 2024

	Total
OPERATING ACTIVITIES	
Net Income	95,763.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Gift Aid Reclaimable	-101.50
Prepayments	476.14
Fixtures and Fittings Depreciation	857.67
Motor Vehicles Depreciation	665.60
Office Equipment Depreciation	373.31
Creditors	327.50
Accruals	-300.00
VAT Control	6.50
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	2,305.22
Net cash provided by operating activities	98,068.47
INVESTING ACTIVITIES	
Fixtures and Fittings Cost	-398.59
New Site	-29,545.79
Office Equipment Cost	-1,501.94
Net cash provided by investing activities	-31,446.32
NET CASH INCREASE FOR PERIOD	66,622.15
Cash at beginning of period	105,486.40
CASH AT END OF PERIOD	£172,108.55



CHARITY COMMISSION
FOR ENGLAND AND WALES

Prickles and Paws			Charity No (if any)	1174597	
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

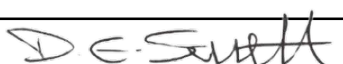
Total funds brought forward

Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	75,780	-	-	75,780	72,816
S02	50,924	40,510	-	91,434	30,868
S03	18,170	-	-	18,170	9,539
S04	-	-	-	-	-
S05	3,196	-	-	3,196	122
S06	-	-	-	-	-
S07	148,070	40,510	-	188,580	113,345
S08	8,996	-	-	8,996	2,939
S09	83,821	-	-	83,821	73,164
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	92,817	-	-	92,817	76,103
S13	55,253	40,510	-	95,763	37,241
S14	-	-	-	-	-
S15	55,253	40,510	-	95,763	37,241
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	55,253	40,510	-	95,763	37,241
S21	104,080	12,900	-	116,980	79,739
S22	159,333	53,410	-	212,743	116,980

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	40,675	-	-	40,675	11,833
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	40,675	-	-	40,675	11,833
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,598	-	-	1,598	1,973
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	102,064	70,045	-	172,109	103,475
Total current assets		B10	103,662	70,045	-	173,707	105,448
Creditors: amounts falling due within one year	(Note 20)	B11	334	-	-	334	300
Net current assets/(liabilities)		B12	103,328	70,045	-	173,373	105,148
Total assets less current liabilities		B13	144,003	70,045	-	214,048	116,981
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	144,003	70,045	-	214,048	116,981
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		70,045		70,045	12,900
Unrestricted funds		B19	144,003		-	144,003	104,080
Revaluation reserve		B20				-	
Total funds		B21	144,003	70,045	-	214,048	116,980
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Diane South		20/08/2024

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Currently in surplus with core fundraising activities and trading activities being consistent</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>N/A</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	
No*	✓	

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓	✓	✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓	✓	✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		✓	✓	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		✓	✓	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

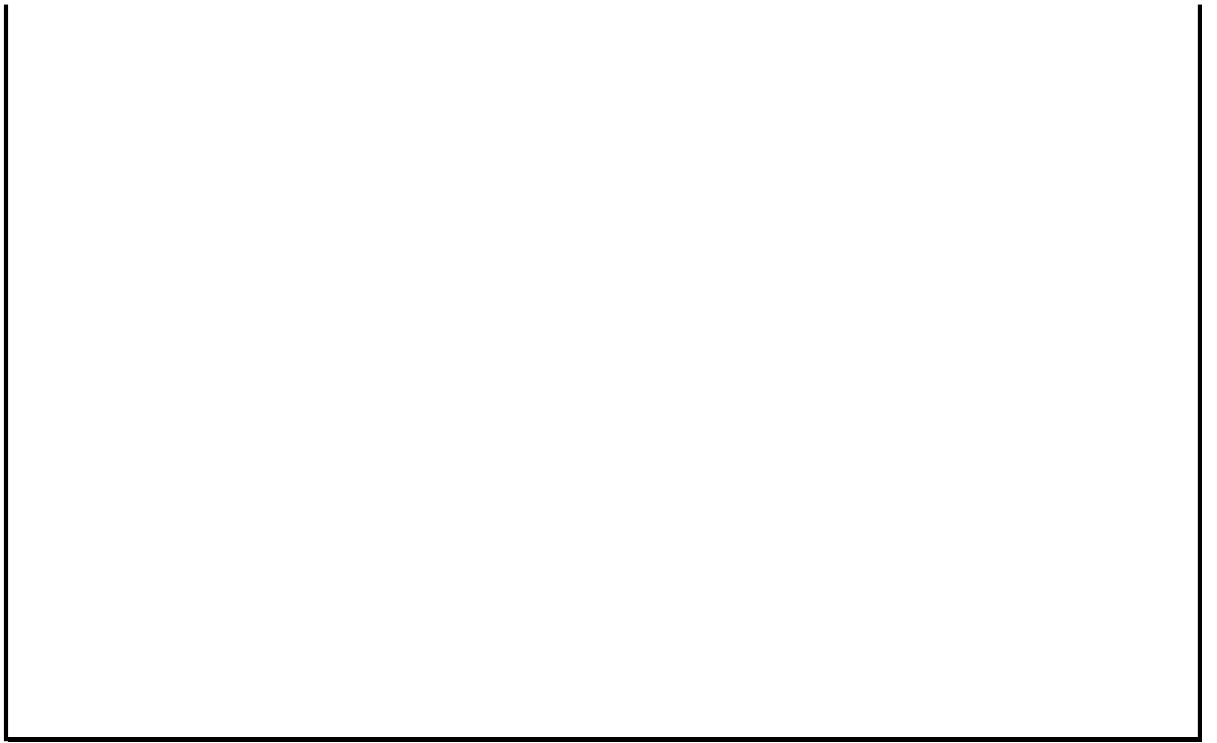
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	☐	Yes	No	N/a
	They are valued at cost.		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 9.2.				

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☒	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☒	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☒	☒	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☒	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**



Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	75,780	-	-	75,780	37,961
	Gift Aid	4,671	-	-	4,671	2,972
	Legacies	-	-	-	-	34,855
	General grants provided by government/other charities	-	40,510	-	40,510	12,900
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	80,451	40,510	-	120,961	88,688
Charitable activities:		48,279	-	-	48,279	14,996
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	48,279	-	-	48,279	14,996
Other trading activities:		18,170	-	-	18,170	9,539
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	18,170	-	-	18,170	9,539
Income from investments:	Interest income	1,170	-	-	1,170	-
	Dividend income	-	-	-	-	122
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,170	-	-	1,170	122
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		148,070	40,510	-	188,580	113,345

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	265	-	-	265
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	1,750	-	-	1,750
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	8,996	-	-	8,996	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	2,675	-	-	2,675
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	8,996	-	-	8,996	4,690	-	-	4,690

Expenditure on charitable activities:

Wages	58,262	-	-	58,262	50,765	-	-	50,765
Veterinary & Feed costs	5,518	-	-	5,518	11,633	-	-	11,633
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	63,780	-	-	63,780	62,398	-	-	62,398

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

Overheads	18,144	-	-	18,144	7,121	-	-	7,121
Depreciation	1,897	-	-	1,897	1,896	-	-	1,896

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	20,041	-	-	20,041	9,017	-	-	9,017
TOTAL EXPENDITURE	92,817	-	-	92,817	76,105	-	-	76,105

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
1,685	300
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	58,262	50,765
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	58,262	50,765

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	4	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	13,271	-	13,271
Additions	-	-	1,900	-	1,900
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	15,171	-	15,171

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	5,689	-	5,689
Disposals	-	-	-	-	-
Depreciation	-	-	1,897	-	1,897
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	7,586	-	7,586

14.3 Net book value

Net book value at the beginning of the year	-	-	7,582	-	7,582
Net book value at the end of the year	-	-	7,585	-	7,585

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

**** The "transfers" row is for movements between fixed asset categories.***

***** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.***

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
1,597.9	1,972.5
1,597.9	1,972.5

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
1,597.9	-
-	-
-	-
Total	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	334	-	300	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	334	-	300	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
172,109	103,475
-	-
172,109	103,475

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Lord Barnby's Foundation	R	For the Hogspital build project	12,900	2,000.00	-	-	-	14,900
The Walker 957 Trust	R	For the Hogspital build project	-	300	-	-	-	300
Animal Rescue Foundation	R	For the Hogspital build project	-	3,000.00	-	-	-	3,000
Mrs D M France-Hayhurst Foundation	R	For the Hogspital build project	-	4,000.00	-	-	-	4,000
The Betty Evans and Robert Lamb Animal Welfare Trust	R	For the Hogspital build project	-	3,500.00	-	-	-	3,500
The Betty Phillips Charitable Trust	R	For the Hogspital build project	-	10,000.00	-	-	-	10,000
Susanna Peake Charitable Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Audrey Emma Lamb Trust	R	For the Hogspital build project	-	3,000	-	-	-	3,000
The David Family Foundation	R	For the Hogspital build project	-	1,000	-	-	-	1,000
The Olsen Trust	R	For the Hogspital build project	-	5,000	-	-	-	5,000
Albert Van Den Ber Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Animal Defence Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Stephen Cockburn Charitable Trust	R	For the Hogspital build project	-	200	-	-	-	200
Animal Rescue Foundation General funds - from general donations	R	For the Hogspital build project	-	2,000	-	-	-	2,000
	R	For the Hogspital build project	-	-	-	15,510	-	15,510
Techniek Limited - Groundworks	R	For the Hogspital build project	-	-	-315.00	-	-	- 315
Lynher Groundworks	R	For the Hogspital build project	-	-	-2,189.00	-	-	- 2,189
Lynher Groundworks	R	For the Hogspital build project	-	-	-8,755.24	-	-	- 8,755
TECHNIEK LIMITED - water connection	R	For the Hogspital build project	-	-	-46.00	-	-	- 46
Lease Fees Paddle & Cocks LLP	R	For the Hogspital build project	-	-	-1,800.00	-	-	- 1,800
Paddle & Cocks LLP	R	For the Hogspital build project	-	-	-1,812.00	-	-	- 1,812
South West Water Limited.	R	For the Hogspital build project	-	-	-495.60	-	-	- 496
Cornwall Council	R	For the Hogspital build project	-	-	-93.50	-	-	- 94
Cross, Spitfire Corner, Newquay. Reference Bruce Taylor / Luke removal of waste from site	R	For the Hogspital build project	-	-	-1,933.00	-	-	- 1,933
Spitfire Corner, Newquay. Reference Paul Gerry / Luke replacement invoice for 13214, 13188, 13186. Now zero rated VAT.	R	For the Hogspital build project	-	-	-11,184.00	-	-	- 11,184
	R	For the Hogspital build project	-	-	-8,669.57	-	-	- 8,670
Mole Valley Farmers Ltd	R	For the Hogspital build project	-	-	-27.48	-	-	- 27
Paddle & Cocks LLP - Professional fees	R	For the Hogspital build project	-	-	-1,200.00	-	-	- 1,200
Transfers from donations	R	For the Hogspital build project	-	-	-	40,155	-	40,155
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			12,900	40,000	- 38,520	55,665	-	70,045

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
See Reward	R	Towards the build of the new premises	-	10,000	-	-	-	10,000
Lord Barnaby Foundation	R	Towards the build of the new premises	-	2,000	-	-	-	2,000
Micha Chamberlayne	R	Towards the build of the new premises	-	400	-	-	-	400
Persula Foundation		Towards the build of the new premises	-	500	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	12,900	-	-	-	12,900

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer of funds agreed from general donations and corporate sponsorship for the Hogspital build fund	55665
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount



Section A

Independent Examiner's Report

Report to the trustees

Prickles & Paws Hedgehog Rescue

On accounts for the year
ended

31/03/2024

Charity no
(if any)

1174597

Set out on pages

1-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 15/07/2024

Name:

Claire Forth – Forth Accountancy LLP

Relevant professional qualification(s) or body (if any):

Chartered Management Accountant (ACMA) and Chartered Tax Adviser (CTA)

Address:

5 Market Square, Mevagissey, PL26 6UD

Management Report

Prickles & Paws

For the period ended 31 March 2024



Prepared by

Claire Forth

Prepared on

14 July 2024

Table of contents

Profit and Loss 3

Balance Sheet 5

Statement of Cash Flows 7

Profit and Loss

April 2023 - March 2024

	Apr 2023 - Mar 2024	Apr 2022 - Mar 2023 (PY)
INCOME		
Donations - One Off	69,884.27	31,057.69
Donations - Regular	5,895.58	7,068.57
Fundraising	5,923.42	8,885.96
Gift Aid	4,671.16	2,971.70
Grants - Large		10,000.00
Grants - Small	40,510.00	2,900.00
Legacies		34,855.00
Online Fundraising Other	40,329.58	6,777.35
Income	2,001.79	190.00
Sales - In Person	591.74	973.25
Sales - Website	17,578.14	8,632.01
Total Income	187,385.68	114,311.53
COST OF SALES		
Purchase of goods for sale	4,389.19	2,674.61
Total Cost of Sales	4,389.19	2,674.61
TOTAL	182,996.49	111,636.92
EXPENDITURES		
Advertising/Promotional/Fundraising	4,606.91	264.63
Bank Charges	239.81	561.44
Equipment Purchased	959.26	43.90
Feed & Cleaning	1,417.23	2,562.42
Insurances	802.34	528.13
Light and Heat	481.87	567.66
Office/General Administrative Expenses	923.62	408.03
PPE		24.88
Printing, Postage and Stationery	942.81	772.78
Professional Fees	4,749.60	3,846.56
Rent		50.00
Repairs and Renewals	492.63	330.98
Software	863.52	95.29
Training	48.00	
Travel - Vehicle Running Costs	614.76	1,302.24
Travel - Volunteer Drivers' Expenses	19.35	219.95
Veterinary & Medical Supplies	4,101.25	4,926.30
Wages & Employer Costs	58,261.69	50,713.13
Waste Disposal	6,569.30	4,100.33
Total Expenditures	86,093.95	71,318.65
NET OPERATING INCOME	96,902.54	40,318.27
OTHER INCOME		
Differences in cash in hand	24.52	

	Apr 2023 - Mar 2024	Apr 2022 - Mar 2023 (PY)
Interest Received	1,169.65	122.15
Total Other Income	1,194.17	122.15
OTHER EXPENDITURES		
Depreciation	1,896.58	1,895.60
Unreconciled expenditure	436.88	
Total Other Expenditures	2,333.46	1,895.60
NET OTHER INCOME	-1,139.29	-1,773.45
NET INCOME/(EXPENDITURE)	£95,763.25	£38,544.82

Balance Sheet

As of March 31, 2024

	Total
FIXED ASSET	
Tangible assets	
Fixtures and Fittings Cost	6,457.47
Fixtures and Fittings Depreciation	-3,026.74
Motor Vehicles Cost	6,500.00
Motor Vehicles Depreciation	-3,837.60
New Site	33,088.49
Office Equipment Cost	2,214.08
Office Equipment Depreciation	-720.83
Total Tangible assets	40,674.87
Total Fixed Asset	40,674.87
CASH AT BANK AND IN HAND	
Build Fund	70,047.91
Cash on hand	2,094.92
PayPal	595.64
PRICKLES & PAWS HEDGEHOG RESCUE R/C (0300)	6,204.59
PRICKLES & PAWS HEDGEHOG RESCUE R/C (1650)	93,165.49
Total Cash at bank and in hand	172,108.55
CURRENT ASSETS	
Gift Aid Reclaimable	101.50
Prepayments	1,496.40
Total Current Assets	1,597.90
NET CURRENT ASSETS	173,706.45
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Trade Creditors	
Creditors	334.00
Total Trade Creditors	334.00
Current Liabilities	
Accruals	0.00
Restricted Grant - Awards for All	0.00
Restricted Grant - Jean Sainsbury	0.00
Restricted Grant - Rathbone	0.00
VAT Control	0.00
Total Current Liabilities	0.00
Total Creditors: amounts falling due within one year	334.00
NET CURRENT ASSETS (LIABILITIES)	173,372.45
TOTAL ASSETS LESS CURRENT LIABILITIES	214,047.32
TOTAL NET ASSETS (LIABILITIES)	£214,047.32
CHARITY FUNDS	
Opening Balance Equity	0.00
Retained Earnings	118,284.07
Surplus/(Deficit)	95,763.25

	Total
Total Charity funds	£214,047.32

Statement of Cash Flows

April 2023 - March 2024

	Total
OPERATING ACTIVITIES	
Net Income	95,763.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Gift Aid Reclaimable	-101.50
Prepayments	476.14
Fixtures and Fittings Depreciation	857.67
Motor Vehicles Depreciation	665.60
Office Equipment Depreciation	373.31
Creditors	327.50
Accruals	-300.00
VAT Control	6.50
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	2,305.22
Net cash provided by operating activities	98,068.47
INVESTING ACTIVITIES	
Fixtures and Fittings Cost	-398.59
New Site	-29,545.79
Office Equipment Cost	-1,501.94
Net cash provided by investing activities	-31,446.32
NET CASH INCREASE FOR PERIOD	66,622.15
Cash at beginning of period	105,486.40
CASH AT END OF PERIOD	£172,108.55



CHARITY COMMISSION
FOR ENGLAND AND WALES

Prickles and Paws			Charity No (if any)	1174597	
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

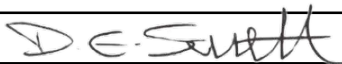
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	75,780	-	-	75,780	72,816
S02	50,924	40,510	-	91,434	30,868
S03	18,170	-	-	18,170	9,539
S04	-	-	-	-	-
S05	3,196	-	-	3,196	122
S06	-	-	-	-	-
S07	148,070	40,510	-	188,580	113,345
S08	8,996	-	-	8,996	2,939
S09	83,821	-	-	83,821	73,164
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	92,817	-	-	92,817	76,103
S13	55,253	40,510	-	95,763	37,241
S14	-	-	-	-	-
S15	55,253	40,510	-	95,763	37,241
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	55,253	40,510	-	95,763	37,241
S21	104,080	12,900	-	116,980	79,739
S22	159,333	53,410	-	212,743	116,980

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	40,675	-	-	40,675	11,833
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	40,675	-	-	40,675	11,833
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,598	-	-	1,598	1,973
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	102,064	70,045	-	172,109	103,475
Total current assets		B10	103,662	70,045	-	173,707	105,448
Creditors: amounts falling due within one year	(Note 20)	B11	334	-	-	334	300
Net current assets/(liabilities)		B12	103,328	70,045	-	173,373	105,148
Total assets less current liabilities		B13	144,003	70,045	-	214,048	116,981
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	144,003	70,045	-	214,048	116,981
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		70,045		70,045	12,900
Unrestricted funds		B19	144,003		-	144,003	104,080
Revaluation reserve		B20				-	
Total funds		B21	144,003	70,045	-	214,048	116,980

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Diane South	20/08/2024

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Currently in surplus with core fundraising activities and trading activities being consistent</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>N/A</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	
No*	✓	

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓	✓	✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓	✓	✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		✓	✓	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		✓	✓	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

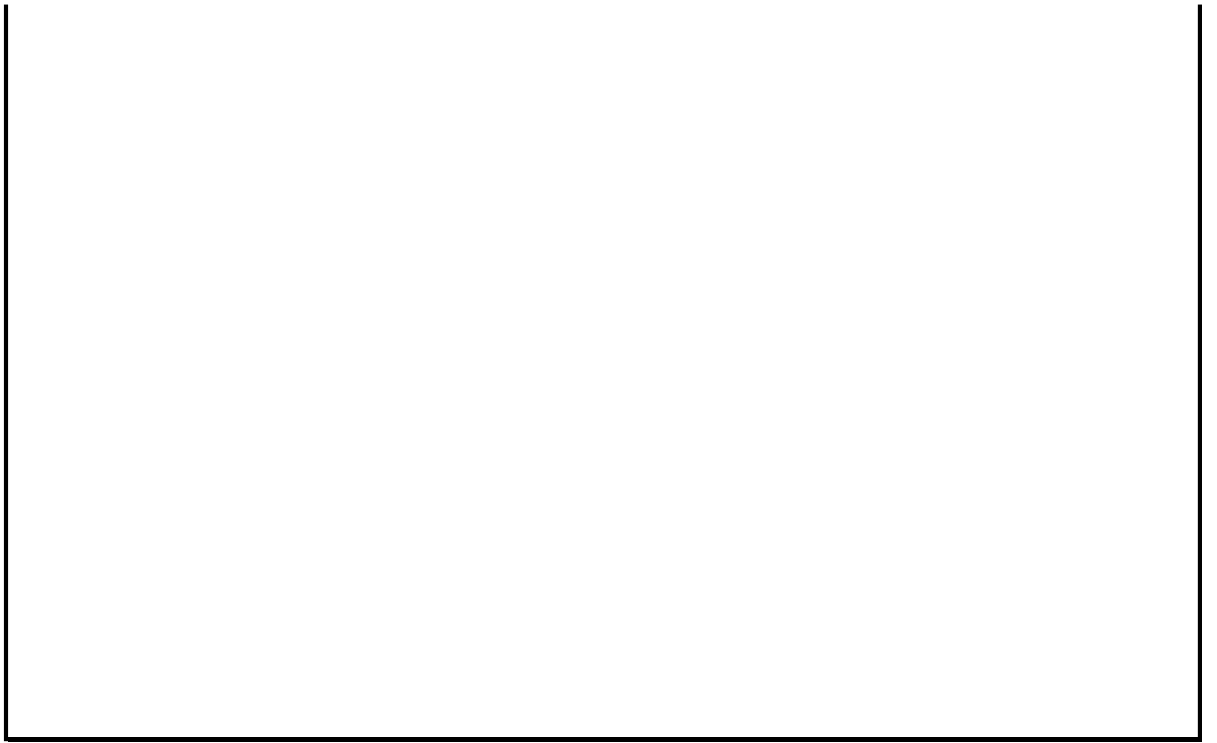
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	☐	Yes	No	N/a
	They are valued at cost.		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 9.2.				

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☒	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☒	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☒	☒	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☒	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**



Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	75,780	-	-	75,780	37,961
	Gift Aid	4,671	-	-	4,671	2,972
	Legacies	-	-	-	-	34,855
	General grants provided by government/other charities	-	40,510	-	40,510	12,900
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	80,451	40,510	-	120,961	88,688
Charitable activities:		48,279	-	-	48,279	14,996
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	48,279	-	-	48,279	14,996
Other trading activities:		18,170	-	-	18,170	9,539
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	18,170	-	-	18,170	9,539
Income from investments:	Interest income	1,170	-	-	1,170	-
	Dividend income	-	-	-	-	122
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,170	-	-	1,170	122
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		148,070	40,510	-	188,580	113,345

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	265	-	-	265
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	1,750			1,750
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	8,996	-	-	8,996				-
Fundraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	2,675			2,675
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	8,996	-	-	8,996	4,690	-	-	4,690

Expenditure on charitable activities:

Wages	58,262	-	-	58,262	50,765	-	-	50,765
Veterinary & Feed costs	5,518	-	-	5,518	11,633	-	-	11,633
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	63,780	-	-	63,780	62,398	-	-	62,398

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

Overheads	18,144	-	-	18,144	7,121	-	-	7,121
Depreciation	1,897	-	-	1,897	1,896	-	-	1,896

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	20,041	-	-	20,041	9,017	-	-	9,017
TOTAL EXPENDITURE	92,817	-	-	92,817	76,105	-	-	76,105

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts
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Note 10	Details of certain items of expenditure
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10.1 Fees for examination of the accounts
--

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,685	300
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	58,262	50,765
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	58,262	50,765

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	4	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	13,271	-	13,271
Additions	-	-	1,900	-	1,900
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	15,171	-	15,171

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	5,689	-	5,689
Disposals	-	-	-	-	-
Depreciation	-	-	1,897	-	1,897
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	7,586	-	7,586

14.3 Net book value

Net book value at the beginning of the year	-	-	7,582	-	7,582
Net book value at the end of the year	-	-	7,585	-	7,585

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

**** The "transfers" row is for movements between fixed asset categories.***

***** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.***

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
1,597.9	1,972.5
1,597.9	1,972.5

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
1,597.9	-
-	-
-	-
Total	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	334	-	300	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	334	-	300	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
172,109	103,475
-	-
172,109	103,475

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Lord Barnby's Foundation	R	For the Hogspital build project	12,900	2,000.00	-	-	-	14,900
The Walker 957 Trust	R	For the Hogspital build project	-	300	-	-	-	300
Animal Rescue Foundation	R	For the Hogspital build project	-	3,000.00	-	-	-	3,000
Mrs D M France-Hayhurst Foundation	R	For the Hogspital build project	-	4,000.00	-	-	-	4,000
The Betty Evans and Robert Lamb Animal Welfare Trust	R	For the Hogspital build project	-	3,500.00	-	-	-	3,500
The Betty Phillips Charitable Trust	R	For the Hogspital build project	-	10,000.00	-	-	-	10,000
Susanna Peake Charitable Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Audrey Emma Lamb Trust	R	For the Hogspital build project	-	3,000	-	-	-	3,000
The David Family Foundation	R	For the Hogspital build project	-	1,000	-	-	-	1,000
The Olsen Trust	R	For the Hogspital build project	-	5,000	-	-	-	5,000
Albert Van Den Ber Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Animal Defence Trust	R	For the Hogspital build project	-	2,000	-	-	-	2,000
Stephen Cockburn Charitable Trust	R	For the Hogspital build project	-	200	-	-	-	200
Animal Rescue Foundation General funds - from general donations	R	For the Hogspital build project	-	2,000	-	-	-	2,000
	R	For the Hogspital build project	-	-	-	15,510	-	15,510
Techniek Limited - Groundworks	R	For the Hogspital build project	-	-	-315.00	-	-	- 315
Lynher Groundworks	R	For the Hogspital build project	-	-	-2,189.00	-	-	- 2,189
Lynher Groundworks	R	For the Hogspital build project	-	-	-8,755.24	-	-	- 8,755
TECHNIEK LIMITED - water connection	R	For the Hogspital build project	-	-	-46.00	-	-	- 46
Lease Fees Paddle & Cocks LLP	R	For the Hogspital build project	-	-	-1,800.00	-	-	- 1,800
Paddle & Cocks LLP	R	For the Hogspital build project	-	-	-1,812.00	-	-	- 1,812
South West Water Limited.	R	For the Hogspital build project	-	-	-495.60	-	-	- 496
Cornwall Council	R	For the Hogspital build project	-	-	-93.50	-	-	- 94
Cross, Spitfire Corner, Newquay. Reference Bruce Taylor / Luke removal of waste from site	R	For the Hogspital build project	-	-	-1,933.00	-	-	- 1,933
Spitfire Corner, Newquay. Reference Paul Gerry / Luke replacement invoice for 13214, 13188, 13186. Now zero rated VAT.	R	For the Hogspital build project	-	-	-11,184.00	-	-	- 11,184
	R	For the Hogspital build project	-	-	-8,669.57	-	-	- 8,670
Mole Valley Farmers Ltd	R	For the Hogspital build project	-	-	-27.48	-	-	- 27
Paddle & Cocks LLP - Professional fees	R	For the Hogspital build project	-	-	-1,200.00	-	-	- 1,200
Transfers from donations	R	For the Hogspital build project	-	-	-	40,155	-	40,155
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			12,900	40,000	- 38,520	55,665	-	70,045

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
See Reward	R	Towards the build of the new premises	-	10,000	-	-	-	10,000
Lord Barnaby Foundation	R	Towards the build of the new premises	-	2,000	-	-	-	2,000
Micha Chamberlayne	R	Towards the build of the new premises	-	400	-	-	-	400
Persula Foundation		Towards the build of the new premises	-	500	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	12,900	-	-	-	12,900

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer of funds agreed from general donations and corporate sponsorship for the Hogspital build fund	55665
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Accounts



Section A

Independent Examiner's Report

Report to the trustees

Prickles & Paws Hedgehog Rescue

On accounts for the year
ended

31/03/2023

Charity no
(if any)

1174597

Set out on pages

1-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Claire Forth

Date:

03/05/2023

Name:

Claire forth

Relevant professional
qualification(s) or body
(if any):

Chartered Management Accountant (ACMA) and Chartered Tax Adviser (CTA)

Address:

8 Higher Lavourrick, Mevagissey, Cornwall, PL26 6TB

Prickles & Paws Accounts 31st March 2023 **Independantly Examined**



	2023	2022
<u>Income</u>		
Donations	37,961	50,843
Gift Aid	2,972	4,869
Grants	12,900	1,750
Legacies	34,855	0
Sales	9,729	9,549
Fundraising	14,805	5,033
Bank Interest	123	18
	<u>113,345</u>	<u>72,062</u>
<u>Expenditure</u>		
Cost of Goods sold	2,675	3,146
Wages & Employer Costs	50,765	49,369
Veterinary & Care Costs	4,970	7,074
Feed & Cleaning	2,562	2,624
Waste Disposal	4,100	3,606
Advertising	265	100
Bank Charges	561	858
Insurances	528	360
Light & Heat	568	230
Office & General Admin	408	369
Other	0	952
PPE	53	194
Printing/postage/stationery	773	1,081
Professional Fees	3,856	735
Rent	50	50
Repairs and Renewals	457	2,486
Software	95	701
Training	0	258
Vehicle Costs	1,302	879
Volunteer Expenses	220	205
Depreciation	1,896	1,875
	<u>76,104</u>	<u>77,152</u>
Surplus/(deficit)	<u>37,241</u>	<u>-5,090</u>
<u>Cash</u>		
Opening Balances		
Cash on hand	4	1,025
PayPal	844	1,638
PRICKLES & PAWS HEDGEHOG RESCUE R/C (0300)	2,574	16,870
PRICKLES & PAWS HEDGEHOG RESCUE R/C (1650)	68,819	57,624
Total Opening	<u>72,241</u>	<u>77,156</u>
Add Income	113,345	72,062
Less Expenditure	-76,104	-77,152
Add back depreciation	1,896	1,875
Prepayments /Accruals	-1,672	0
Balance Sheet expenditure	-6,230	-1,700
Closing Cash	<u>103,475</u>	<u>72,241</u>
Actual Closing Balances		
Cash on hand	2,022	4
PayPal	796	844
PRICKLES & PAWS HEDGEHOG RESCUE R/C (0300)	4,386	2,574
PRICKLES & PAWS HEDGEHOG RESCUE R/C (1650)	96,271	68,819
Total Closing	<u>103,475</u>	<u>72,241</u>



Prickles & Paws Hedgehog Rescue		Charity No (if any)	1174597
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	72,816	-	-	72,816	50,843
Charitable activities	S02	17,968	12,900	-	30,868	11,652
Other trading activities	S03	9,539	-	-	9,539	9,549
Investments	S04	-	-	-	-	-
Separate material item of income	S05	122	-	-	122	18
Other	S06	-	-	-	-	-
Total	S07	100,445	12,900	-	113,345	72,062
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	2,939	-	-	2,939	3,246
Charitable activities	S09	73,164	-	-	73,164	73,906
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	76,104	-	-	76,104	77,152
Net income/(expenditure) before investment gains/(losses)	S13	24,341	12,900	-	37,241	- 5,090
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	24,341	12,900	-	37,241	- 5,090
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	24,341	12,900	-	37,241	- 5,090
Reconciliation of funds:						
Total funds brought forward	S21	79,739	-	-	79,739	84,829
Total funds carried forward	S22	104,080	12,900	-	116,980	79,739

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	11,833	-	-	11,833	7,498
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	11,833	-	-	11,833	7,498
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,973	-	-	1,973	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	90,575	12,900	-	103,475	72,241
Total current assets		B10	92,547	12,900	-	105,447	72,241
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	-
Net current assets/(liabilities)		B12	92,247	12,900	-	105,147	72,241
Total assets less current liabilities		B13	104,080	12,900	-	116,980	79,739
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	104,080	12,900	-	116,980	79,739
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		12,900		12,900	-
Unrestricted funds		B19	104,080		-	104,080	79,739
Revaluation reserve		B20				-	
Total funds		B21	104,080	12,900	-	116,980	79,739
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Currently in surplus with core fundraising activities and trading activities being consistent.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ☒	No ☒	N/a ☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ☒	No ☒	N/a ☒
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ☒	No ☒	N/a ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ☒	No ☒	N/a ☒
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ☒	No ☒	N/a ☒
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ☒	No ☒	N/a ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ☒	No ☒	N/a ☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ☒	No ☒	N/a ☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes ☒	No ☒	N/a ☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ☒	No ☒	N/a ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ☒	No ☒	N/a ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ☒	No ☒	N/a ☒
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes ☒	No ☒	N/a ☒
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes ☒	No ☒	N/a ☒
	They are valued at cost.	Yes ☒	No ☒	N/a ☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes ☒	No ☒	N/a ☒
	They are valued at cost.	Yes ☒	No ☒	N/a ☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes ☒	No ☒	N/a ☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes ☒	No ☒	N/a ☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes ☒	No ☒	N/a ☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes ☒	No ☒	N/a ☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes ☒	No ☒	N/a ☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes ☒	No ☒	N/a ☒

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	37,961	-	-	37,961	50,843
	Gift Aid	2,972	-	-	2,972	4,869
	Legacies	34,855	-	-	34,855	-
	General grants provided by government/other charities	-	12,900	-	12,900	1,750
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	75,788	12,900	-	88,688	57,462
Charitable activities:	Online Fundraising & other fundraising events	14,996	-	-	14,996	5,033
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	14,996	-	-	14,996	5,033
Other trading activities:	Sales on goods sold	9,539	-	-	9,539	9,549
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	9,539	-	-	9,539	9,549
Income from investments:	Interest income	122	-	-	122	18
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	122	-	-	122	18
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		100,445	12,900	-	113,345	72,062

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	265	-	-	265	100	-	-	100
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	1,750	-	1,750	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	2,675	-	-	2,675	3,146	-	-	3,146
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,939	1,750	-	4,689	3,246	-	-	3,246
Expenditure on charitable activities:								
Wages	50,765	-	-	50,765	49,369	-	-	49,369
Veterinary & Feed costs	11,633	-	-	11,633	13,304	-	-	13,304
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	62,398	-	-	62,398	62,673	-	-	62,673
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Overheads	7,121	-	-	7,121	9,358	-	-	9,358
Depreciation	1,896	-	-	1,896	1,875	-	-	1,875
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	9,016	-	-	9,016	11,233	-	-	11,233
TOTAL EXPENDITURE	74,354	1,750	-	76,104	77,152	-	-	77,152

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
300	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	50,765	49,369
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	50,765	49,369

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £	Last year £
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	6,500	4,791	11,291
Additions	-	-	-	1,980	1,980
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	6,500	6,771	13,271

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate			20%	20%	20%

At beginning of the year	-	-	2,340	1,453	3,793
Disposals	-	-	-	-	-
Depreciation	-	-	832	1,063	1,895
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	3,172	2,516	5,688

14.3 Net book value

Net book value at the beginning of the year	-	-	4,160	3,338	7,498
Net book value at the end of the year	-	-	3,328	4,255	7,583

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year	Last year
£	£
-	-
-	-
1,972.5	-
1,972.5	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	300	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
103,475	72,241
-	-
103,475	72,241

Section C **Notes to the accounts** **(cont)**

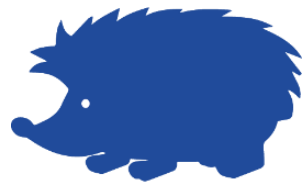
Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
See Reward	R	Towards the build of the new premises	-	10,000	-	-	-	10,000
Lord Barnaby Foundation	R	Towards the build of the new premises	-	2,000	-	-	-	2,000
Micha Chamberlayne	R	Towards the build of the new premises	-	400	-	-	-	400
Persula Foundation		Towards the build of the new premises	-	500	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	12,900	-	-	-	12,900



**Prickles & Paws
Hedgehog Rescue**

**Report of the Trustees
For the year ended March 31st 2023**

The Trustees of Prickles and Paws Hedgehog Rescue are pleased to present this report along with the financial statement of the charity for the year ended March 31st 2023.

Legal / Administrative Details
For the year ended 31st March 2023

Principal address and registered office

55 Chynowen Parc
Cubert
Newquay
Cornwall
TR8 5HD

Trustees

- Mr David Hudson (Chair)
- Mr Craig Hampton-Stone (Vice chair)
- Mrs Diane South
- Mr Aarron Dingle
- Mrs Sammy Thompson
- Ms Emma Stevenson (stepped down Oct 2022)
- Ms Kristy Gouldsmith
- Ms Emma Miller (stepped down July 2022)

Patrons

- **Hannah Stitfall:** A wildlife presenter/producer for BBC Earth, digital presenter on BBC Springwatch and a wildlife filmmaker.
- **Philip Witte:** A specialist orthopaedic veterinary surgeon who is widely published and has an interest in wildlife.
- **Dr. Kelly Moyes:** Senior Lecturer at the University of Exeter. Her research and professional career has focused on British ecology, conservation and natural history.
- **Lucie Donlan:** a local surfer, model and TV celebrity after featuring on the show Love Island. As a social influencer Lucie is helping raise awareness around the decline of hedgehogs and ways to combat this.
- **Sam Corfield:** 'The Hairy Horticulturalist', author and horticulturalist.

Independent Examiner

Claire Forth, Forth Accountancy

Bank

The Co-operative Bank

Legal Status

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation September 12th 2017.

Structure, Governance and Management

Governing Document

Prickles and Paws Hedgehog Rescue is a Charitable Incorporated Organisation (CIO), registered charity number 1174597, which was constituted on September 12th 2017.

Governance

The Charity is governed by the trustees who hold quarterly meetings, or more if necessary. Additional trustees can be appointed following agreement of all trustees at a meeting and are carefully selected according to the skill set that is needed within the trustees in order to ensure efficient running of the charity and the ability to move the charity forward. Additional skills have been added with the appointment of three non-executive directors with expertise in: marketing and social media, human resources and IT.

The responsibilities of a trustee are made clear and regularly discussed at meetings. Trustees are signposted to the charity commission website for information and all have been given a copy of the Charity Commission guidance 'The essential trustee'. Relevant courses are attended when possible. New trustees are given access to the Charity's governing document, policies and the previous years' worth of meeting minutes. The charity is also registered with the Fundraising Regulator to demonstrate we are committed to high fundraising standards and follow best practice, ensuring confidence for our donors.

Risk Management

A risk management policy is in place and is a standing item on each agenda. The trustees are aware of the risks and are satisfied that measures are continually being put in place to mitigate these.

Organisation

The trustees oversee the financial affairs and management of the charity; the day to day running of the charity is left to Diane South, assisted by Kathryn South, Animal Care and Operations Manager.

Aims and objectives

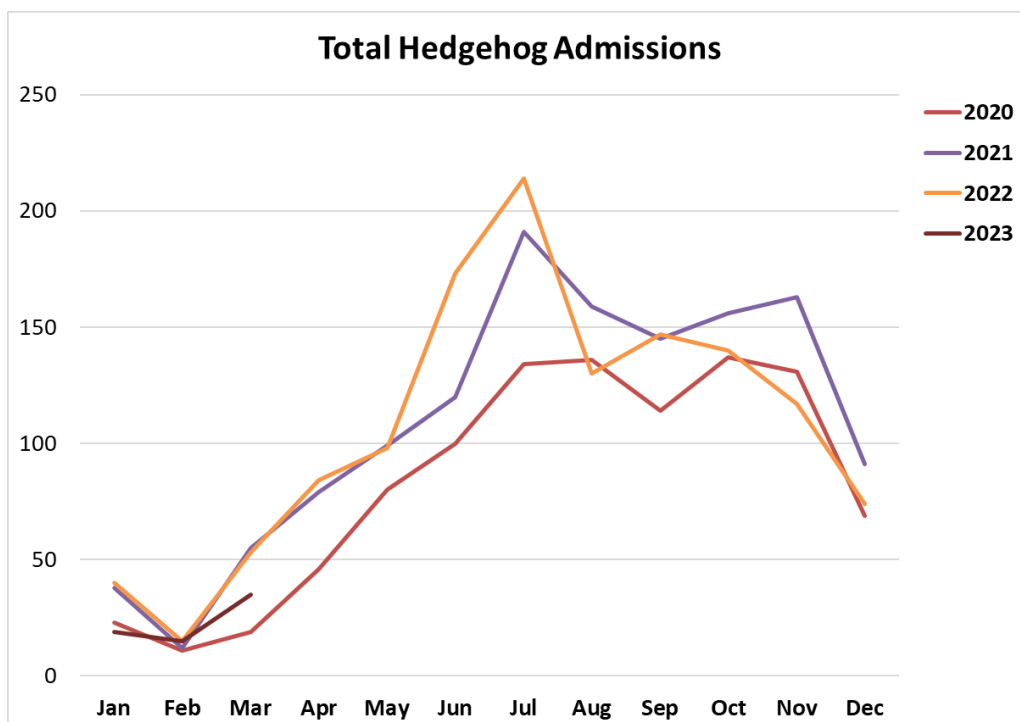
- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation service for sick, injured, or orphaned hedgehogs with the aim of releasing such hedgehogs back into the wild wherever possible.
- 3) To advance the education of the public in the study of hedgehogs. This includes the care, methods of treatment, conservation and habitat of hedgehogs.

Achievements

2022 was yet another incredibly busy year with 1,287 hedgehogs admitted to the rescue. The area that the rescue covers continues to grow, the geography of Cornwall not making this easy. The relationship of the rescue with veterinary practices across Cornwall and into Devon has developed with a significant proportion of admissions now being admitted from vets. This would not be possible without the group of over 120 volunteer drivers ferrying them to the rescue from all corners of the county. Our heartfelt thanks go out to our dedicated staff and amazing team of care and driver volunteers, without whom we could not continue. The charity has launched its corporate partnership scheme and have welcomed Dales Cornwall and Aspects Holidays, a Cornish holiday letting agency offering a fully managed letting service, as the first corporate sponsors.

Hedgehog Care: The 'hogspital' was running at or over capacity for the summer, autumn and start of the winter. July 2022 was the busiest month on record for admissions with 214 hedgehogs and hoglets being admitted.

This year alongside our lead vet, following much research, we have rewritten our standard operating procedures and reviewed all our medication protocols, this has led to much less drug usage, shorter stays in the rescue setting and improved survival rates. As our relationship with Cornwall's vets has grown, we have developed a triage sheet for hedgehog admissions which has been distributed to all vet practices in the county. We offer CPD to vets and vet nurses and have set up a facebook page for veterinary professionals where hedgehogs cases can be discussed and advice sought from our vet and ourselves.



The Team: The last year has seen few changes in our core team of 2 full-time staff and one part-time. During the busiest summer and autumn months, a further temporary, part-time member of staff was employed. The number of volunteers involved with the charity continues to grow with over 170 involved with either hedgehog care, driving or our new role of community ambassadors. These ambassadors are our link within communities, sourcing shops/businesses to hold charity pots, collect newspapers and food donations and provide a link to local events and groups.

The trustees would like to extend their thanks to all the staff and volunteers who have worked tirelessly to keep the rescue open and never turn a hedgehog away.

Education: This year we took our first work placement students. This proved to be a great success with excellent feedback from the students and something we hope to build on in the future.

Virtual talks using zoom or Microsoft teams continue to be popular and an excellent way for groups to see behind the scenes at the rescue without any stress to the residents and our wildlife garden demonstrates many features that people can incorporate into their own gardens. The success of these has been proven with hedgehogs being admitted to the rescue where a child has attended a talk and was aware when a hedgehog was in distress and needed help.

This year we have attended a select few events with great success, both from a fundraising point of view and an education one. Our slate trail with its educational messages has been loaned out to several events and proved very popular with both children and adults. Loaning out games and equipment for events is increasing and something we hope to build on, particularly in the rescue's busier months when staff are stretched and unable to attend many events.

Social media continues to be at the heart of our education programme. We use many platforms including Facebook, Instagram, Twitter, TikTok and LinkedIn. Our reach continues to grow across the different platforms. With the help of our patrons, we aim to continue growing this audience and promoting education and conservation messages.

Future plans

The move to a new permanent, purpose-built site has been central to the future plans for the charity, despite the addition of a second shed there is no more room to expand at its current location. A site has now been identified on the Carnaton Estate near Newquay and a 25-year lease secured. After a lengthy process planning permission was finally granted. The site will include two purpose-built buildings which will incorporate: a triage room, nursery, isolation room, rehab rooms, a staff room and classroom as well as an outside covered area with accommodation for those almost ready for release and a maternity area for pregnant and mums with hoglets. A wildlife area will be developed which will feature in educational talks.

The new 'hogspital' will enable us to admit many more hedgehogs, with the aim of becoming a centre of excellence for hedgehog care, continuing research on protocols for the rehabilitation of hedgehogs that can be disseminated to other rescues throughout the country, increasing the survival rates of hedgehogs in the rehab setting. Education will become more of a focus with the onsite classroom allowing for small groups to attend the site, a viewing window into one of the rehab rooms allowing sight of the workings of the rescue. The current guest lectures to veterinary nurse courses will be able to take place on site and be far more interactive and engaging.

With more space and more hedgehogs, the number of volunteers and range of volunteering opportunities will greatly increase. Day placements and corporate volunteering will be offered.

Financial review

- Total income for the year was: £113,345
- Expenses for the year including depreciation were: £76,104
- This gives a reported net profit of: £37,241

Major sources of income for the year

- Grants for new hospital build: Persula Foundation, Michael Chamberlayne Charitable Trust, Rowan Bentall Charitable Trust, Stephen Cockburn Charitable Trust, Lord Barnby's Foundation, The Walker 957 Trust, Animal Rescue Foundation, Jean Sainsbury Animal Welfare Trust, Mrs D M France-Hayhurst Foundation, Marchig Animal Welfare Trust, The Beryl Evetts and Robert Luff Animal Welfare Trust, The Betty Phillips Charitable Trust, Susanna Peake Charitable Trust, Audrey Emma Lamb Trust, The David Family Foundation, The Olsen Trust, Albert Van Den Ber Trust, Animal Defence Trust.
- Legacies £34,855
- Donations £37,961
- Grants £12,900
- Fundraising and sales £24,534
- Other Income (Gift Aid etc) £3,095

Major expenses for the year

- Wage Costs £50,765
- Veterinary expense and medical supplies £4,970
- Food, PPE and cleaning materials £6,662

Future plans

- To secure the remaining funding needed to enable the development of the new site.
- To develop the new site and expand provision and volunteer opportunities.
- To further develop our corporate strategy and create further links with local businesses.
- To continue research into improving rehabilitation protocols and success.

Reserves policy

Financial reserves are necessary to support the charity in case of difficulty, such as an increase in veterinary costs or a drop in the level of donations. The reserves are carefully monitored by the trustees to ensure 3 months running costs are covered and dissolution funds. At the year-end Prickles and Paws Hedgehog Rescues unrestricted reserves stood at: £90,575 which is comfortably higher than the target reserves figure of £25k.

PRICKLES AND PAWS HEDGEHOG RESCUE

England & Wales - Charity number 1174597

Accounts

Legal / Administrative Details
For the year ended 31st March 2022

Principal address and registered office

55 Chynowen Parc
Cubert
Newquay
Cornwall
TR8 5HD

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- Mr David Hudson (Chair)
- Mr Aarron Dingle (Vice Chair)
- Mrs Diane South
- Dr Thais Martins (stepped down 16/07/2021)
- Ms Emma Stevenson
- Ms Kristy Gouldsmith
- Ms Emma Miller

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- **Hannah Stitfall:** A wildlife presenter/producer for BBC Earth, digital presenter on BBC Springwatch and a wildlife filmmaker.
- **Philip Witte:** A specialist orthopaedic veterinary surgeon who is widely published and has an interest in wildlife.
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- **Lucie Donlan:** a local surfer, model and TV celebrity after featuring on the show Love Island. As a social influencer Lucie is helping raise awareness around the decline of hedgehogs and ways to combat this.

Independent Examiner

Mr David Wright FMAAT AFA

Bank

The Co-operative Bank

Legal Status

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation September 12th 2017.



Prickles & Paws
Hedgehog Rescue

Report of the Trustees

For the year ended March 31st 2022

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Governing Document

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Risk Management

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Organisation

The trustees oversee the financial affairs and management of the charity; the day to day running of the charity is left to Diane South, assisted by Kathryn South, Animal Care and Operations Manager.

Aims and objectives

- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation service for sick, injured, or orphaned hedgehogs with the aim of releasing such hedgehogs back into the wild wherever possible.
- 3) To advance the education of the public in the study of hedgehogs. This includes the care, methods of treatment, conservation and habitat of hedgehogs.

Achievements

2021 was yet another record-breaking year with over 1,300 hedgehogs admitted to the rescue. The COVID-19 pandemic continued to place challenges on the team but we are proud of the way that, as a team, we worked together to overcome these, remain open and cope with an ever-increasing number of hedgehogs in

need. Our heartfelt thanks go out to our dedicated staff and amazing team of volunteers without whom we could not continue.

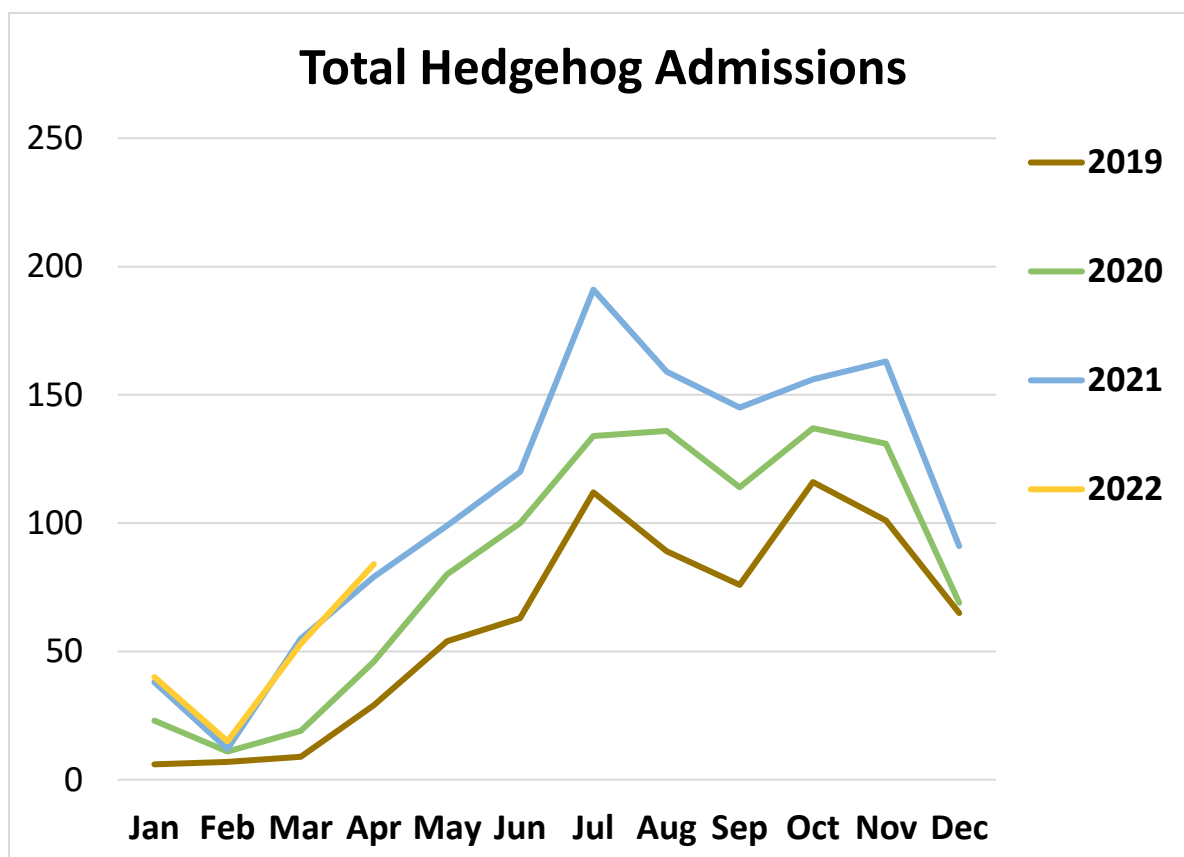
Hedgehog Care: The 'hogspital' was running at or over capacity for the summer, autumn and start of the winter.

2021 saw over 1,300 hedgehogs admitted, an increase of 30% upon 2020 which was itself an increase of 38% on 2019.

The COVID -19 pandemic has resulted in wildlife provision within Cornwall and Devon generally decreasing, the permanent closure of a rescue in Menheniot, coupled with an increased awareness among the general public has led to the much greater demand for our services.

Spring 2021 saw a huge increase in strimmer related injuries which led to us teaming up with Excess Energy Communications, a PR company based in Newquay to try to raise awareness. This resulted in radio interviews, stories in local and national papers, an interview on ITV Westcountry and a zoom interview on BBC Spotlight. This year we have tried to raise awareness before the spring garden clearances, with our newest patron, Lucie Donlan, leading the campaign, using her social media presence to spread the message.

With an ever-increasing number of admissions in the autumn an additional shed was purchased and kitted out, partly funded by Chrissie's Sunshine Appeal.



The Team:

The last year has seen many changes in our team and the structure of the day. The pandemic continued to have a significant impact upon our work, the trustees would like to extend their thanks to all the staff and volunteers who have worked tirelessly to keep the rescue open and never turn a hedgehog away. We now have over 130 volunteer drivers who often work together to transport hedgehogs to the centre from across

Cornwall and even into Devon, over 30 hedgehog care volunteers, as well as many who help with admin tasks, crafts and events. For the first time shifts have been introduced for the volunteers, the evening shift allowing many working people the opportunity to volunteer. Without the support of these amazingly dedicated volunteers the rescue would not be able to continue its work. With the rescue running at beyond capacity during the summer the decision was taken to employ a further part time member of staff in August to join our 2 full time members of staff. The role was particularly aimed at developing our education offer, this was extended to a full-time position in November. In February 2022 our volunteer co-ordinator left the charity and the decision taken to remain with just 2 full time members of staff.

Our team was extended this year by the addition of 3 Non-Executive Directors to bring additional skills and expertise to the board of trustees in areas such as human resources and health and safety.

Education:

The COVID pandemic has continued to impact our educational programme. Our virtual talks using zoom or Microsoft Teams has continued to grow, they introduce audiences to the rescue centre, allowing them to meet a few residents and see what we do as well as providing tips as to what they can do to make their garden more wildlife friendly. The range of groups that these have been delivered to has grown to include Brownies, Scouts, Young Farmers, WI's Gardening groups, Schools and colleges, Churches and RAF St. Mawgan. Our first international talk was given to a scout group in Belgium. As restrictions have eased in person talks have resumed although the virtual talks remain more popular. The benefit of these talks has been proven with children and adults being much more aware, recognising when a hedgehog is in distress and contacting the rescue. As normality has resumed local events can now be attended where our range of interactive games provide not only fun but important educational messages.

Social media continues to be at the heart of our education programme. We use many platforms including Facebook, Instagram, Twitter, TikTok and LinkedIn. Our reach continues to grow across the different platforms with our most popular post reaching nearly 800,000 people. With the help of our patrons, we aim to continue growing this audience and promoting education and conservation messages.

Future plans:

The move to a new permanent, purpose-built site has been central to the future plans for the charity, despite the addition of a new shed there is no more room to expand at its current location. The search for a site has not been easy and 2 possible locations have fallen through. A site has now been identified and a planning application has been submitted. The site will include two purpose-built buildings which may be completed in two phases. This will allow the charity to expand, not only in terms of the number of hedgehogs that can be cared for but also the educational offer and research to enable us to become one of the leading hedgehog rescues. If planning is granted, we hope to move to the new site in spring/summer 2023.

Financial review

- Total income for the year was: £72.0k
- Expenses for the year including depreciation were: £77.1k
- This gives a reported net profit of: (£5.1k)

Major sources of income for the year

- Grants £1.8k
- Donations £50.8k
- Fundraising and sales £12.2k
- Other Income (Gift Aid etc) £7.2k

Major expenses for the year

- Wage Costs £49.3k
- Veterinary Expenses and Medical Supplies £7.1k

- Food, PPE and Cleaning Materials £2.8k
- Waste Disposal £3.6k
- Repairs and Renewals £2.5k

Future plans

- To secure the remaining funding needed to enable the development of the new site.
- To develop the new site and expand provision and volunteer opportunities.
- To further develop our corporate strategy and create further links with local businesses.

Reserves policy

Financial reserves are necessary to support the charity in case of difficulty, such as an increase in veterinary costs or a drop in the level of donations. The reserves are carefully monitored by the trustees to ensure 3 months running costs are covered and dissolution funds. At the year-end Prickles and Paws Hedgehog Rescues unrestricted reserves stood at: £72.2k which is comfortably higher than the target reserves figure of £27.1k.



Prickles and Paws Hedgehog Rescue CIO

1174597

Receipts and payments accounts

CC16a

For the period
from

01/04/2021

To

31/03/2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Charitable Activities	5,033	-	-	5,033	14,576
Donations & Legacies	50,843	-	-	50,843	47,802
Sales of Products income	9,549	-	-	9,549	8,682
grants	6,619	-	-	6,619	28,795
Interest	18	-	-	18	52
		-	-	-	-
		-	-	-	-
		-	-	-	-
Sub total (Gross income for AR)	72,062	-	-	72,062	99,906
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	72,062	-	-	72,062	99,906
A3 Payments					
Advertising and Promotion	100	-	-	100	59
Bank Charges	858	-	-	858	811
Equipment Purchased				-	1,237
Feed, Bedding and Cleaning	6,423	-	-	6,423	3,714
Professional Fees	1,687	-	-	1,687	
Insurance	360	-	-	360	
Light And Heat	230	-	-	230	188
Printing, Postage and Stationery	1,525	-	-	1,525	1,274
Raising Funds costs		-	-	-	
Rent	50	-	-	50	50
Repairs and Renewals	2,486	-	-	2,486	464
Software	701	-	-	701	799
Training	258	-	-	258	
Travel and Accommodation	1,085	-	-	1,085	1,242
Veterinary and Medical Supplies	7,074	-	-	7,074	5,843
Purchases	3,146	-	-	3,146	2,393
Staff costs	49,294	-	-	49,294	21,449
Sub total	75,278	-	-	75,278	39,524
A4 Asset and investment purchases, (see table)					
Fixtures & Fittings	1,699	-	-	1,699	2,380
Motor Vehicles	-	-	-	-	6,500
Office Equipment	-	-	-	-	712
		-	-	-	
Sub total	1,699	-	-	1,699	9,592
Total payments	76,977	-	-	76,977	49,116
Net of receipts/(payments)	- 4,915	-	-	- 4,915	50,790
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	77,156	-	-	77,156	26,366
Cash funds this year end	72,241	-	-	72,241	77,156

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current	2,574	-	-
	Deposit	68,819	-	-
	Cash in Hand	4	-	-
	Paypal	844	-	-
	Total cash funds	72,241	-	-
(agree balances with receipts and payments account(s))				

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets			-	-
			-	-
			-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fixtures & Fittings		2,380	1,904
	Motor Vehicles		6,500	5,200
	Office equipment		712	570
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	D.E. SOUTH	18-07-22



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/ members of	PRICKLES AND PAWS HEDGEHOG RESCUE CIO		
On accounts for the year ended	31/3/22	Charity no (if any)	1174597
Set out on pages	1-2)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/3/2022**

**Responsibilities and
basis of report**

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

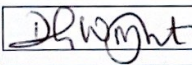
**Independent
examiner's statement**

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

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:  Date: 15/7/22

Name: David G Wright FMAAT

**Relevant professional
qualification(s) or body
(if any):**

AAT

Address:

Chy Praze
Chynowen Lane
Cubert, TR8 5HE

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

Prickles and Paws Hedgehog Rescue

Legal / Administrative Details

For the year ended 31st March 2021

Principal address and registered office

55 Chynowen Parc
Cubert
Newquay
Cornwall
TR8 5HD

Trustees

Mr David Hudson (Chair)
Mr Aarron Dingle (Vice Chair)
Mrs Diane South
Dr Thais Martins
Ms Emma Stevenson
Ms Kristy Gouldsmith
Ms Emma Miller

Patrons

Hannah Stitfall: A wildlife presenter/producer for BBC Earth, digital presenter on BBC Springwatch and a wildlife filmmaker.

Philip Witte: A specialist orthopaedic veterinary surgeon who is widely published and has an interest in wildlife.

Dr. Kelly Moyes: Senior Lecturer at the University of Exeter. Her research and professional career has focused on British ecology, conservation and natural history.

Auditor

Mr David Wright FMAAT AFA

Bank

The Co-operative Bank

Legal Status

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation September 12th 2017.

Report of the Trustees
For the year ended March 31st 2021

The Trustees of Prickles and Paws Hedgehog Rescue are pleased to present this report along with the financial statement of the charity for the year ended March 31st 2021.

Structure, Governance and Management

Governing Document

Prickles and Paws Hedgehog Rescue is a Charitable Incorporated Organisation (CIO), registered charity number 1174597, which was constituted on September 12th 2017.

Governance

The Charity is governed by the trustees who hold quarterly meetings, or more if necessary. Additional trustees can be appointed following agreement of all trustees at a meeting and are carefully selected according to the skill set that is needed within the trustees in order to ensure efficient running of the charity and the ability to move the charity forward.

The responsibilities of a trustee are made clear and regularly discussed at meetings. Trustees are signposted to the charity commission website for information and all have been given a copy of the Charity Commission guidance 'The essential trustee'. Relevant courses are attended when possible. New trustees are given access to the Charity's governing document, policies and the previous year's worth of meeting minutes. This year the charity has also registered with the Fundraising Regulator to demonstrate we are committed to high fundraising standards and following best practice, ensuring confidence for our donors.

Risk Management

A risk management policy is in place and is a standing item on each agenda. The trustees are aware of the risks and are satisfied that measures are continually being put in place to mitigate these.

Organisation

The trustees oversee the financial affairs and management of the charity; the day to day running of the charity is left to Diane South, assisted by Kathryn South.

Aims and objectives

- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation service for sick, injured,

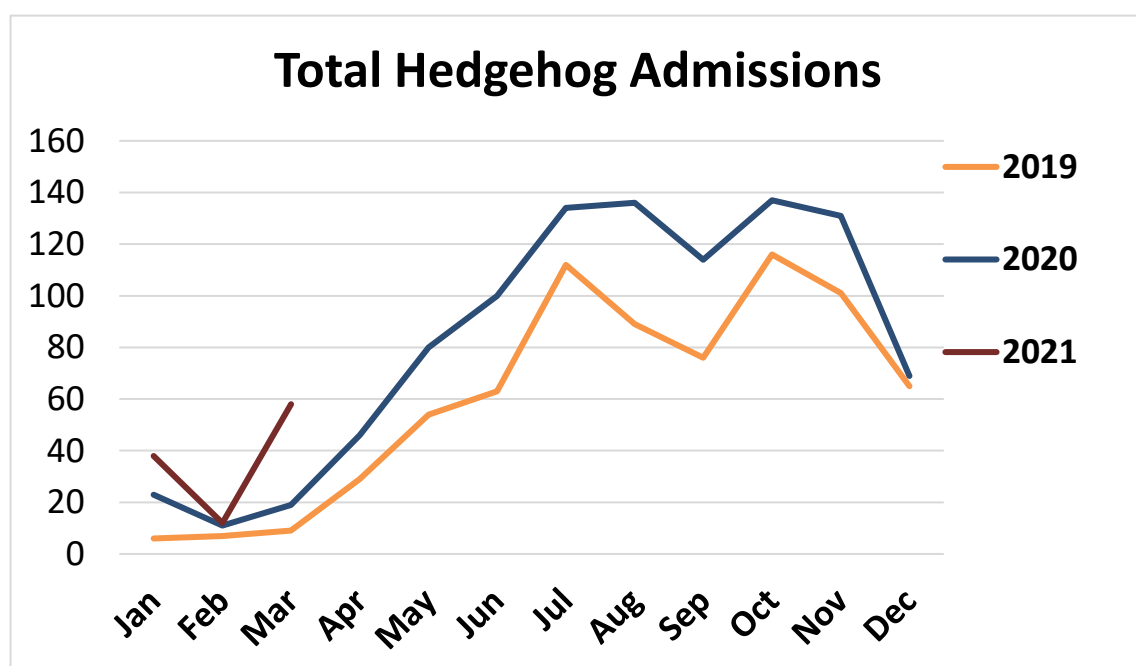
or orphaned hedgehogs with the aim of releasing such hedgehogs back into the wild wherever possible.

- 3) To advance the education of the public in the study of hedgehogs. This includes the care, methods of treatment, conservation and habitat of hedgehogs.

Achievements

What a year! During 2020 we admitted and provided care for over 1,000 hedgehogs. By far our busiest year and with considerable challenges due to the COVID-19 pandemic. We are proud that our team and organisation were able to rapidly adapt to the everchanging situation and remain open to new admissions throughout and for this we thank our team and volunteers.

Hedgehog Care: The 'hogspital' was running at or over capacity for the summer, autumn and start of the winter. Between January and August admissions were up 48% on the previous year and the start of 2021 saw an even bigger increase, with over double the number of hedgehogs admitted compared to the same period in 2020. The COVID-19 pandemic resulted in wildlife provision within Cornwall and Devon significantly decreasing. With many other rescues in the Southwest temporarily closed due to coronavirus related issues, pausing or ceasing their activities, there was a huge increase in demand upon our services and the catchment area for which we cover has greatly increased. In response to this the rescue applied for grant funding to allow the purchase of additional equipment, including incubators and a vehicle for the charity containing portable incubators. The trustees would like to extend their thanks to The Marchig Animal Welfare Trust and Chrissies Sunshine Appeal who funded



the purchase of the vehicle which rapidly became essential due to increased demand for us to travel to pick up hedgehogs and safely return them to our facility due to COVID and people shielding.

The Team: April 2020 saw the huge milestone for the charity of employing its very first member of staff on a part time basis, as a result of grant funding, progressing to full time employment from September 2020. This allowed us to review our volunteer programme and develop it further before welcoming volunteers back on site after the first lockdown of the year. Through utilising social media and Facebook lives we were able to raise funds sufficient for us to take on a second full time member of staff as Volunteer Co-ordinator in January 2021, allowing our other member of staff to take on the role of Animal Care and Operations Manager. Despite the pandemic our volunteers have remained involved and central to our work, the volunteer team having grown to over 120 in recent months with our volunteer drivers' network significantly expanding to provide cover across the county.

The trustees would like to express their thanks to the volunteers, we are humbled by your support, kindness and dedication to Cornwall's hedgehogs. The trustees would also like to welcome on board our newest patron Phil Witte a specialist Veterinary Orthopaedic surgeon who carried out four very technical surgeries on our hedgehogs to repair leg fractures. All four hedgehogs made a full recovery and were released into the wild. We are thrilled to have Phil championing our cause and his expertise on hand.

Education:

COVID-19 has resulted in huge changes in our working practice, none more so than with our education programme. All educational talks were cancelled due to COVID-19 but our team quickly adapted and developed a virtual talk using Zoom or Microsoft Teams. The virtual tour introduces audiences to the rescue centre, allowing them to meet a few residents and see what we do as well as providing tips as to what they can do to make their garden more wildlife friendly. Our educational talks becoming virtual has allowed us to reach audiences across the country and continue delivering during lockdowns and periods of restrictions. The majority of talks have been to Brownie and Scout groups but also to community groups and Women's Institutes. By utilising technology we have nearly tripled the number of talks we delivered the previous year. The map below demonstrates just how far and wide we have been able to reach with our educational talks.



We have continued to build our social media accounts and use these to help raise awareness and education the public. Prickles and Paws featured on BBC Autumn Watch 2020, greatly raising our profile but also awareness around the plight of hedgehogs and how people can help. Following a busy start to 2021 we received generous support from Digital Natives and Excess Energy Communications to create and circulate a press release alongside a social media campaign regarding hedgehog strimmer injuries, this resulted in national coverage and TV features in the Southwest. The campaign had a huge reach and we hope will result in fewer strimmer and garden related injuries.

Future plans: Prickles and Paws have reached capacity not only in terms of the total of hedgehogs that can be cared for at any one time but also in terms of its expansion and development at its current location. The trustees have been working on plans to move to a new permanent site and into purpose-built facilities and have been working to secure funds to make this a reality. We are hopeful that we will be able to move to a new site before the end of 2021.

Financial review

- Total income for the year was: £99,906
- Expenses for the year including depreciation were: £41,442
- This gives a reported net profit of: £58,465

Major sources of income for the year

- Grants £23,500 (including those received in prior year)
- Legacies £10,523
- Donations £47,848
- Fundraising and sales £9,877
- Other Income (Gift Aid, Terracycle etc) £8,152

Major expenses for the year

- Wage Costs £21,449
- Veterinary expense and medical supplies £5,842
- Food, PPE and cleaning materials £1,568

Future plans

- To secure a new site and the remainder of the funding for the hospital expansion plans.
- To develop the new site and expand provision and volunteer opportunities.
- To develop a corporate strategy and create further links with local businesses.

Reserves policy

Financial reserves are necessary to support the charity in case of difficulty, such as an increase in veterinary costs or a drop in the level of donations. The reserves are carefully monitored by the trustees to ensure 3 months running costs are covered and dissolution funds. At the year-end Prickles and Paws Hedgehog Rescues unrestricted reserves stood at: £77,202 which is comfortably higher than the target reserves figure of £23,300.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Prickles and Paws Hedgehog Rescue CIO

1174597

Receipts and payments accounts

CC16a

For the period
from

01/04/2020

To

31/03/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Charitable Activities	14,576	-	-	14,576	3,074
Donations & Legacies	47,802	-	-	47,802	24,588
Sales of Products income	8,682	-	-	8,682	1,691
grants	28,795	-	-	28,795	300
Interest	52	-	-	52	37
		-	-	-	-
		-	-	-	-
		-	-	-	-
Sub total (Gross income for AR)	99,906	-	-	99,906	29,690
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	99,906	-	-	99,906	29,690
A3 Payments					
Advertising and Promotion	59	-	-	59	273
Bank Charges	811	-	-	811	175
Equipment Purchased	1,237	-	-	1,237	968
Feed, Bedding and Cleaning	3,714	-	-	3,714	2,951
		-	-	-	-
Insurance		-	-	-	257
Light And Heat	188	-	-	188	240
Printing, Postage and Stationery	1,274	-	-	1,274	547
Raising Funds costs		-	-	-	629
Rent	50	-	-	50	
Repairs and Renewals	464	-	-	464	278
Software	799	-	-	799	813
Training		-	-	-	175
Travel and Accommodation	1,242	-	-	1,242	1,066
Veterinary and Medical Supplies	5,843	-	-	5,843	3,728
Purchases	2,393	-	-	2,393	1,301
Staff costs	21,449	-	-	21,449	-
Sub total	39,524	-	-	39,524	13,402
A4 Asset and investment purchases, (see table)					
Fixtures & Fittings	2,380	-	-	2,380	
Motor Vehicles	6,500			6,500	
Office Equipment	712			712	
		-	-	-	
Sub total	9,592	-	-	9,592	-
Total payments	49,116	-	-	49,116	13,402
Net of receipts/(payments)	50,790	-	-	50,790	16,288
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	26,366	-	-	26,366	10,078
Cash funds this year end	77,156	-	-	77,156	26,366

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current	16,870	-	-
	Deposit	57,624	-	-
	Cash in Hand	1,025		
	Paypal	1,638	-	-
	Total cash funds	77,156	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

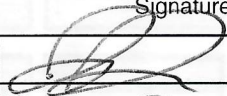
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets			-	-
			-	-
			-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fixtures & Fittings		2,380	1,904
	Motor Vehicles		6,500	5,200
	Office equipment		712	570
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	AARON DINGLE	8/7/21
D.E. SOUTH	D.E. SOUTH	8/9/21



Section A

Independent Examiner's Report

Report to the trustees/ members of	PRICKLES AND PAWS HEDGEHOG RESCUE CIO		
On accounts for the year ended	31/3/21	Charity no (if any)	1174597
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/3/2021**

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

6/8/2021

Name:

David G Wright FMAAT

**Relevant professional
qualification(s) or body
(if any):**

AAT

Address:

Chy Prazze

Chynowen Lane

Cubert, TR8 5HE

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.