



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*

✓

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*

✓

No*

✓

* -Tick as appropriate

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*

✓

No*

✓

* -Tick as appropriate

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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input type="text"/>			
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
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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)
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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)
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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
£	£
-	-
-	-
1,972.5	-
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)
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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 - 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



**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

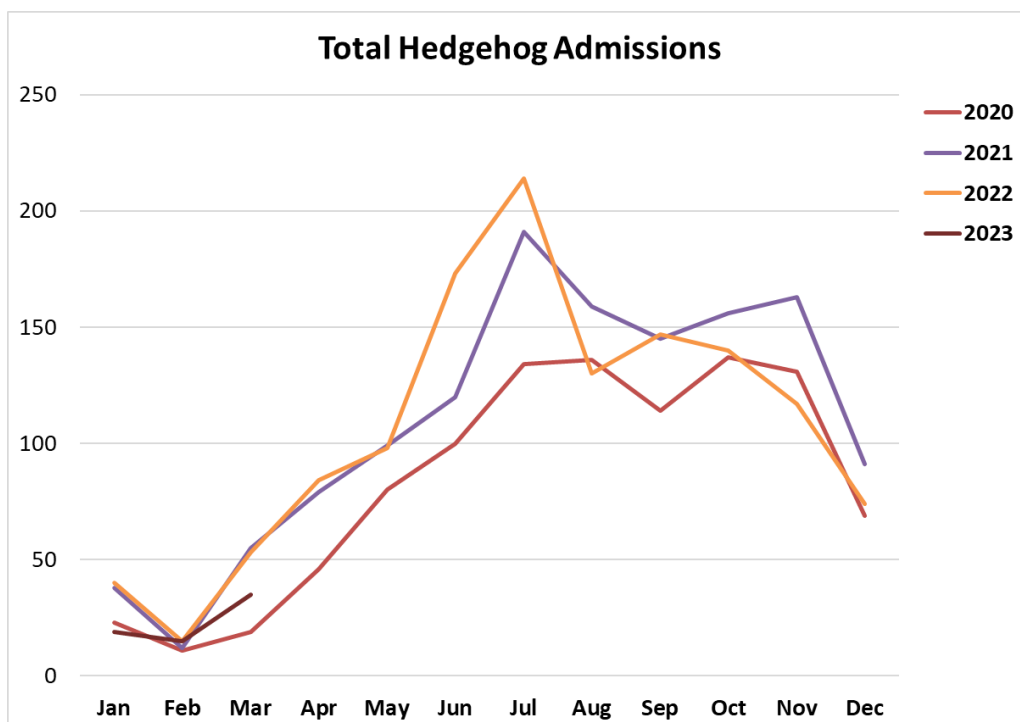
- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation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