

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

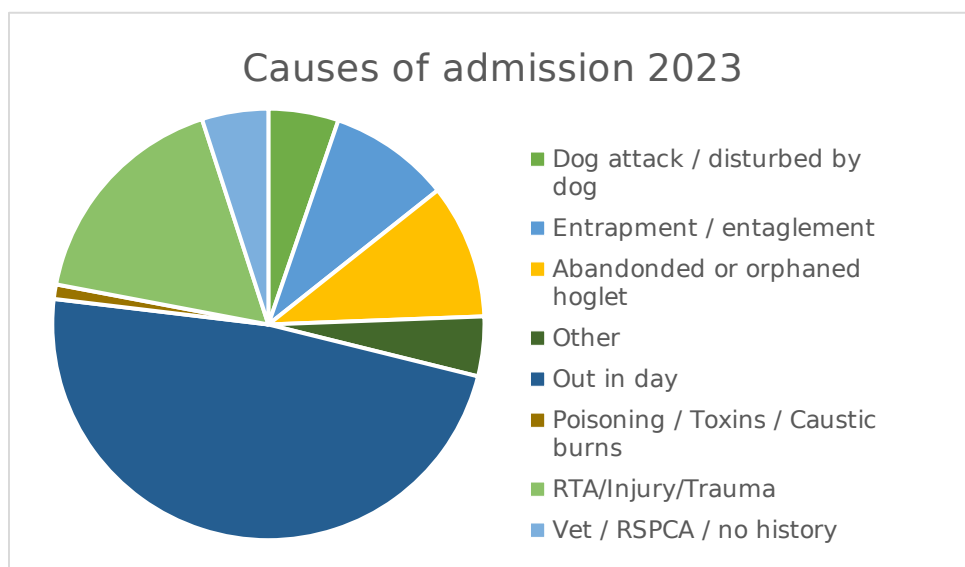
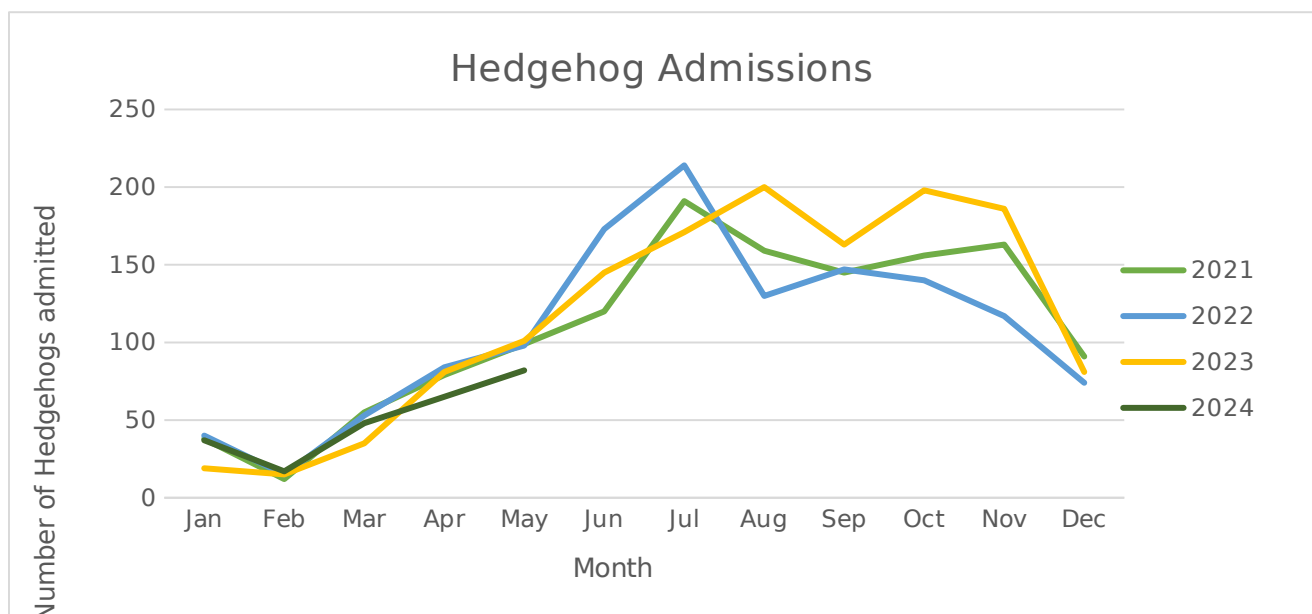
- 1) For the benefit of the public to further the conservation and preservation of the hedgehog species in Cornwall and the South-west of England.
- 2) For the benefit of the public to relieve the suffering and distress of hedgehogs in need of care and attention by a providing rescue, care and rehabilitation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

Management Report

Prickles & Paws

For the period ended 31 March 2024



Prepared by

Claire Forth

Prepared on

14 July 2024

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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:

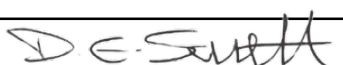
Total funds brought forward

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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> <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).</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>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	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

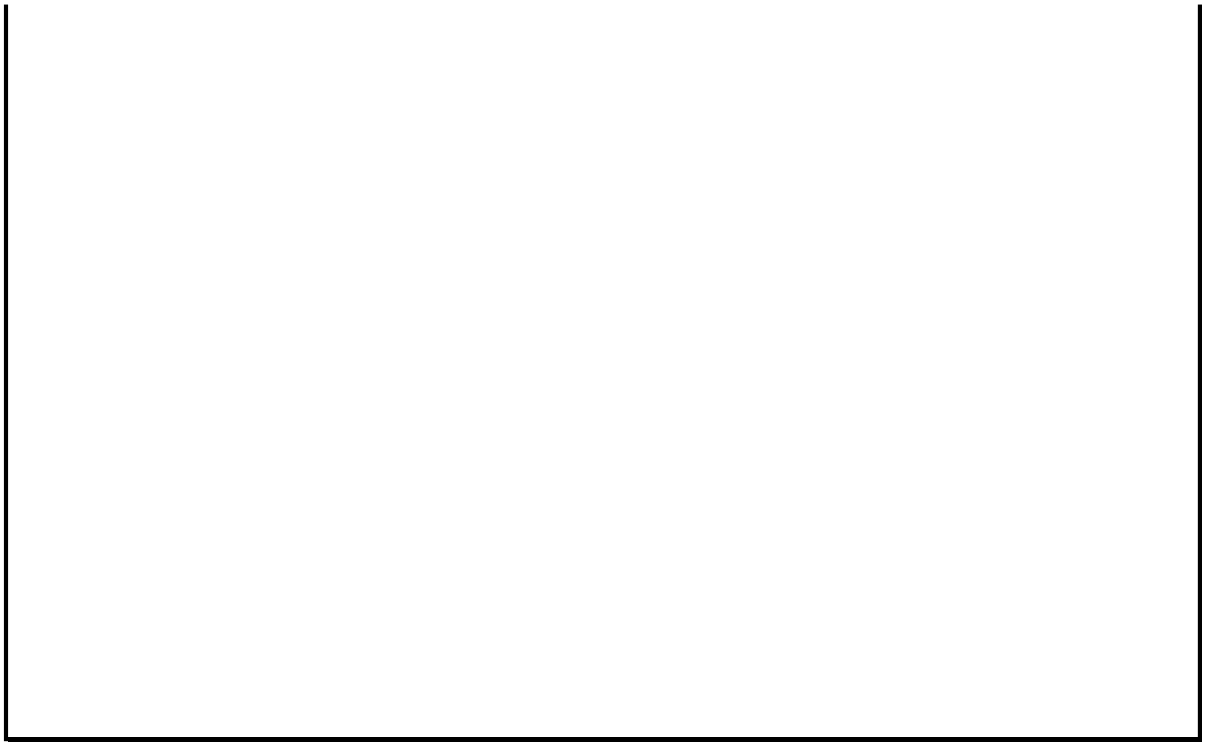
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support 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	<input type="checkbox"/>	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 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)
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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)
------------------	------------------------------	---------------

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

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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:

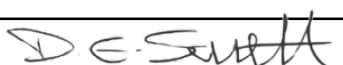
Total funds brought forward

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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> <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).</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>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	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

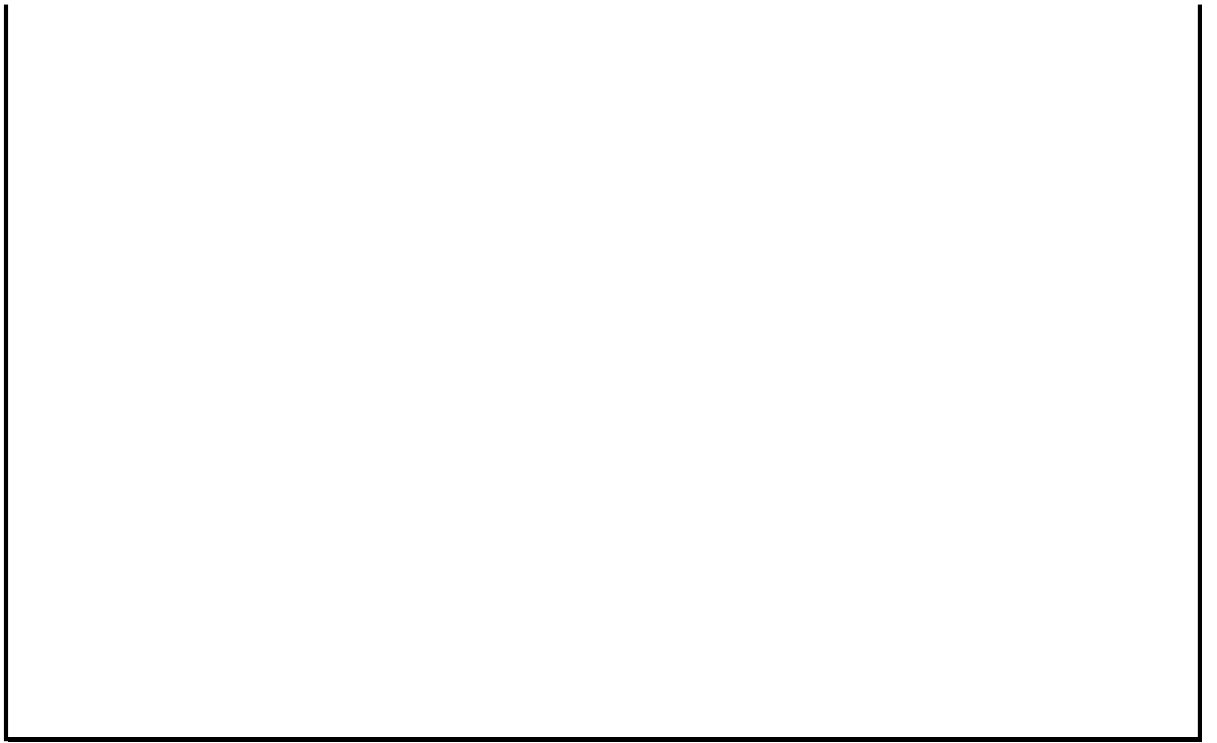
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support 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	<input type="checkbox"/>	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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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**



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)
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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
