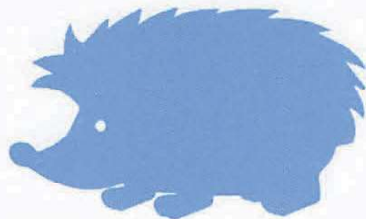


**Prickles and Paws Hedgehog Rescue**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**



**Prickles & Paws**  
**Hedgehog Rescue**

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

Charity Number: 1174597

## **Prickles and Paws Hedgehog Rescue**

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## **Prickles and Paws Hedgehog Rescue**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **Legal Status**

Charity Registration Number 1174597

Established as a Charitable Incorporated Organisation 12 September 2017

#### **Principal Address and Registered Office**

55 Chynowen Parc

Cubert

Newquay

Cornwall

TR8 5HD

#### **Trustees**

Mrs Diane South (Chair)

Ms Zoe Abbotts (stepped down 20 January 2025)

Mr Daren Thomas (appointed 29 May 2024)

Mrs Sammy Thompson (stepped down 8 February 2025)

Ms Kristy Gouldsmith

Ms Colette Holden

Ms Sarah Budd

#### **Patrons**

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

#### **Independent Examiner**

Forth Accountancy LLP

The Ground Floor Office

5 Market Square

Mevagissey

PL26 6UD

#### **Bankers**

The Co-operative Bank PLC

PO Box 250

Skelmersdale

WN8 6WT

## **Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT**

for the financial year ended 31 March 2025

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

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

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

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

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

### **Governing Document**

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

### **Governance**

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

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

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

### **Risk Management**

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

### **Organisation**

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

## Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

### Aims and Objectives

The aims and objectives of the charity are as follows:

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

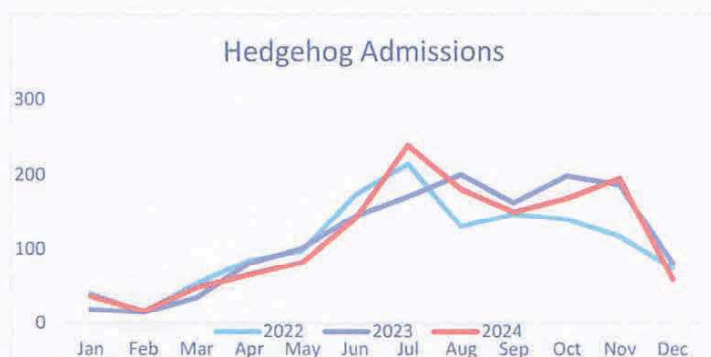
### Achievements

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

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

### Hedgehog Care

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



### The Team

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



## Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

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

### Education

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

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

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

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



### Future Plans

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

## Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

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

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

### Financial Review

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

### Results

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

### Income

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

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

#### Restricted funds (for the "Hogspital" build)

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

#### Unrestricted funds

The Estate of Mrs D Leybourne  
The Nisbet Trust

### Major Corporate Sponsors



aspects holidays

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

classic cottages | Est. 1977

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





## Prickles and Paws Hedgehog Rescue TRUSTEES' REPORT

for the financial year ended 31 March 2025

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

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



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



Three Mile Beach Holidays Ltd, Gwithian.

### Expenditure

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

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

### Reserves Policy

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

### Compliance with Sector-Wide Legislation and Standards

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

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



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

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

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

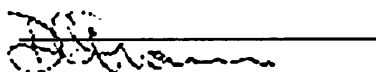
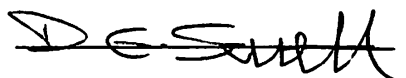
In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



## Prickles and Paws Hedgehog Rescue

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

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

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

#### Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

#### Basis of independent examiner's report

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

#### Independent examiner's statement

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

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

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



**FORTH ACCOUNTANCY LLP**

The Ground Floor Office

5 Market Square

Mevagissey

PL26 6UD

GB

Date: 29/7/25

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

for the financial year ended 31 March 2025

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

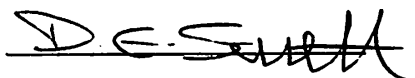
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

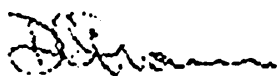
**Prickles and Paws Hedgehog Rescue**  
**BALANCE SHEET**  
as at 31 March 2025

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

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

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







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

**1. GENERAL INFORMATION**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Basis of preparation**

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

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

**Statement of compliance**

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

**Fund accounting**

The following are the categories of funds maintained:

**Restricted funds**

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

**Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

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

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

**Income**

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

**Income from charitable activities**

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

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

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

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

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

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

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

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

**Expenditure**

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

**Tangible fixed assets and depreciation**

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

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

**Debtors**

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

**Cash at bank and in hand**

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

**Taxation and deferred taxation**

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

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

continued

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

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

continued

**Prickles and Paws Hedgehog Rescue**  
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**7. TANGIBLE FIXED ASSETS**

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

**8. DEBTORS**

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

**9. CREDITORS**

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

**10. RESERVES**

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

**11. FUNDS**

**11.1 RECONCILIATION OF MOVEMENT IN FUNDS**

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



**Prickles and Paws Hedgehog Rescue**  
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**11.2 ANALYSIS OF MOVEMENTS ON FUNDS**

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

**11.3 ANALYSIS OF NET ASSETS BY FUND**

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

**12. TRUSTEES' REMUNERATION AND BENEFITS**

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

**13. POST-BALANCE SHEET EVENTS**

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