

REGISTERED COMPANY NUMBER: CE013131 (England and Wales)
REGISTERED CHARITY NUMBER: 1176982

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Pricklebums Hedgehog Rescue

dhjh Tenbury Wells LLP
Chartered Certified Accountants
81 Teme Street
Tenbury Wells
Worcestershire
WR15 8AE

Pricklebums Hedgehog Rescue

Contents of the Financial Statements for the Year Ended 31 May 2021

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

Pricklebums Hedgehog Rescue

Report of the Trustees for the Year Ended 31 May 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Pricklebums operations continue to be based in the centre of Ludlow, working from the bespoke hedgehog hospital. This facility can care for around 30 seriously sick and injured hedgehogs requiring anything from around the clock care to regular medical treatments.

When the animals are stabilized they then can either be moved onto A Robinson's (Trustee) overflow indoor care facility, or into the outdoor hutches at the main rescue site. Here they can be further rehabilitated and monitored until they are ready to be released back into the wild.

We have an excellent network now of both soft and harder release site, where volunteers are able to continue to monitor and feed the releases. As far as possible we always try and release hedgehogs back to where they were originally found, however this is not always the best option.

Public benefit

We actively promote hedgehog awareness and needs, and our ability to help when needed. Members of the public contact us when they find distressed or injured hedgehogs, then bring them to the hospital for admission and care. As a new CIO we are aware that we have much to learn and more processes to put in place to ensure we continue to operate according to best practice.

Volunteers

Pricklebums founder Ailie Hill is our CEO and runs the rescue. She has adopted a 'continuous training' approach through relevant courses and placement, and has become a recognised authority in the hedgehog rescue world. The small group of members (who are our trustees) include a qualified veterinary surgeon, and key funders. For the period of this report there were seven trustees (which reduced to 5 in August 2020), plus our CEO.

Due to the pandemic and Government restrictions, for the most part of the year, the rescue has been run solely by Ailie Hill, and then when permitted a very small select core of volunteers, (only one permitted at a time and lateral flow tests allowing). It has been a particularly difficult time for the charity, and for Ailie, as she has been unable to rely on the help from volunteers that she would normally have, it has also been very isolating and extremely hard work for her - for which we are all grateful.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

We remain focused on the treatment, rehabilitation and re-release of wild hedgehogs. Although this year, due to restrictions on travel, and many other rescues operating at reduced capacity, there has also been the occasional bat or bird who has been in for treatment too.

In this year we have had 187 hedgehogs admitted, 53 have been pts of died, and we have done 134 releases back to the wild.

The charity continues to promote hedgehog awareness on social media, but there were no live talks or visits during this period.

Fundraising Activities

As the majority of this financial year, the UK has been in and out of lockdowns and varying degrees of restriction, all of the usual local shows we attend were cancelled. Fundraising has been more challenging than usual. The Mayor of Ludlow once again chose us to be his nominated charity, but the usual fundraising events were cancelled. There were no shows this summer which affected our income, and we were unable to do any talks - another small source of income which was affected.

We relied heavily on online appeals through our Facebook page, supporters who had chosen us as their charity for birthday donations and our regular supporters sending monthly donations.

We did use the opportunity to go through our 'show stock' and were able to sell some items through e-bay. We also did Christmas cards this year - a first for us, which proved quite popular.

We still continue to take part in the teracycle scheme, sending crisp packets off for recycling - which provides a small income stream. Although the work for this is quite intense and the recompense quite small. However, even this stream of income dropped, as many of the local cafés and pubs who drop packets off with us, were closed for a large part of the year.

Pricklebums Hedgehog Rescue

Report of the Trustees for the Year Ended 31 May 2021

FUTURE PLANS

We are also building a network of hedgehog foster carers and release helpers who have sites for the 'soft release' of hedgehogs back into the wild.

We are dedicated to Building our network of care and release sites; building resilience in our funding and continue to raise our profile in the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013131 (England and Wales)

Registered Charity number

1176982

Registered office

Quality Square
Ludlow
Shropshire
SY8 1AR

Trustees

A L Robinson
H S Priest
S Galvin (resigned 17.8.20)
L Broomfield-Harrison
C R Brunn
M K Giles
P M Sams (resigned 20.8.20)


COMMENCEMENT OF ACTIVITIES

Pricklebums was founded in 2014 as a voluntary organisation to rehabilitate sick, injured and orphaned wild hedgehogs and release them back into their natural habitat.

In 2018 we achieved Charitable Incorporated Organisation (CIO) status so this is the first year that Pricklebums has submitted an annual return. This report and accounts cover the period 5th February 2018 to 31st May 2019.

Prior to the registration of the charity as CIO, Pricklebums Hedgehog Rescue operated as a unregistered charity. On 5th February 2018, all of the charity's assets, liabilities and funds were transferred to the new CIO and all activities ceased within the unregistered charity.

Approved by order of the board of trustees on 1st May 2022 and signed on its behalf by:


.....
M K Giles - Trustee

Pricklebums Hedgehog Rescue

**Statement of Financial Activities
for the Year Ended 31 May 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		15,913	23,458
Other trading activities	2	850	645
Total		<u>16,763</u>	<u>24,103</u>
 EXPENDITURE ON			
Raising funds		227	42
Charitable activities			
Hedgehog care		12,840	18,313
Total		<u>13,067</u>	<u>18,355</u>
 NET INCOME		<u>3,696</u>	<u>5,748</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		19,851	14,103
 TOTAL FUNDS CARRIED FORWARD		<u><u>23,547</u></u>	<u><u>19,851</u></u>

The notes form part of these financial statements

Pricklebums Hedgehog Rescue

Balance Sheet 31 May 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	6,216	8,043
CURRENT ASSETS			
Cash at bank and in hand		18,808	12,626
CREDITORS			
Amounts falling due within one year	7	(1,477)	(818)
NET CURRENT ASSETS		<u>17,331</u>	<u>11,808</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,547</u>	<u>19,851</u>
NET ASSETS		<u>23,547</u>	<u>19,851</u>
FUNDS	8		
Unrestricted funds		<u>23,547</u>	<u>19,851</u>
TOTAL FUNDS		<u>23,547</u>	<u>19,851</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1st May 2022 and were signed on its behalf by:


A L Robinson - Trustee


M K Giles - Trustee

Pricklebums Hedgehog Rescue

Notes to the Financial Statements for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Prior to the registration of the charity as a CIO, Pricklebums Hedgehog Rescue operated as an unregistered charity. On 5th February 2018, all of the charity's assets, liabilities and funds were transferred to the new CIO and all activities ceased within the unregistered charity. The net surplus is shown as brought forward funds.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Sale of goods	839	354
Sundry income	11	291
	<u>850</u>	<u>645</u>

Pricklebums Hedgehog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 May 2021

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>2,072</u>	<u>2,682</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,458
Other trading activities	645
Total	<u>24,103</u>
EXPENDITURE ON	
Raising funds	42
Charitable activities	
Hedgehog care	18,313
Total	<u>18,355</u>
NET INCOME	<u>5,748</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	14,103
TOTAL FUNDS CARRIED FORWARD	<u>19,851</u>

Pricklebums Hedgehog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 May 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 June 2020	10,900	3,400	14,300
Additions	245	-	245
At 31 May 2021	11,145	3,400	14,545
DEPRECIATION			
At 1 June 2020	4,769	1,488	6,257
Charge for year	1,594	478	2,072
At 31 May 2021	6,363	1,966	8,329
NET BOOK VALUE			
At 31 May 2021	4,782	1,434	6,216
At 31 May 2020	6,131	1,912	8,043

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	217	218
Accrued expenses	1,260	600
	1,477	818

8. MOVEMENT IN FUNDS

	At 1/6/20 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	19,851	3,696	23,547
TOTAL FUNDS	19,851	3,696	23,547

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,763	(13,067)	3,696
TOTAL FUNDS	16,763	(13,067)	3,696

Pricklebums Hedgehog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 May 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/19 £	Net movement in funds £	At 31/5/20 £
Unrestricted funds			
General fund	14,103	5,748	19,851
TOTAL FUNDS	<u>14,103</u>	<u>5,748</u>	<u>19,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,103	(18,355)	5,748
TOTAL FUNDS	<u>24,103</u>	<u>(18,355)</u>	<u>5,748</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

Pricklebums Hedgehog Rescue

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,313	19,809
Grants	600	3,649
	<u>15,913</u>	<u>23,458</u>
Other trading activities		
Sale of goods	839	354
Sundry income	11	291
	<u>850</u>	<u>645</u>
Total incoming resources	<u>16,763</u>	<u>24,103</u>
EXPENDITURE		
Other trading activities		
Purchases	227	42
Charitable activities		
Rent and utilities	2,622	2,595
Insurance	198	328
Telephone	704	472
Postage and stationery	273	227
Sundries	785	915
Medical expenses and equipment	3,470	6,779
Repairs and maintenance	421	389
Motor expenses	1,635	2,582
Training	-	60
Plant & machinery depreciation	1,594	2,044
Motor vehicle depreciation	478	638
	<u>12,180</u>	<u>17,029</u>
Support costs		
Governance costs		
Accountancy	660	1,284
Total resources expended	<u>13,067</u>	<u>18,355</u>
Net income	<u><u>3,696</u></u>	<u><u>5,748</u></u>

