

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 2022**  
**for**  
**Pricklebums Hedgehog Rescue**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
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Tenbury Wells  
Worcestershire  
WR15 8AE

# **Pricklebums Hedgehog Rescue**

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# **Pricklebums Hedgehog Rescue**

## **Report of the Trustees for the Year Ended 31 May 2022**

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 2022. 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 animals requiring anything from regular medical treatments to around the clock care. When they are stabilised and ready they can then be moved either to Anne Robinson's (Trustee), a short walk from the hospital, who has a small shed where they can be monitored closely, but may not need further treatment, or if they are making a good recovery - into the outdoor hutches at the hospital - where they can be further rehabilitated and monitored until they are ready to go to one of the release sites, and into the wild. We also have the use of some barns/stables in a village local to Ludlow where hedgehogs can go into outdoor hutches, but in a more sheltered environment if needed. This is also a useful overflow during busy periods of the year. We have now a good network of soft release sites and volunteers who are able to supplementary feed any hedgehogs released into the wild. Although we try as far as possible to release hedgehogs in the area from which they originated, this is not always a viable 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**

Again this year has been difficult with volunteers due to government restrictions which have included social distancing and the wearing of face masks. Although the core volunteer pool has grown, and Ailie has been able to take some small windows of time away from the rescue this year. We did have to close to new admissions for a short while due to personal reasons, but the existing animals were well cared for by the volunteers. It was not until late spring that we were able once again to open up to students and those wanting to volunteer for DofE awards.

### **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.

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

#### **Fundraising Activities**

Again this year, fundraising opportunities have been few, with many shows deciding to not run again during the year. This has meant that our main stream of income has come once again from Facebook appeals, and our regular supporters. There has been a small income stream from the teracycle, but this is hard work and the rewards are not big. This has also been affected by the restrictions, as many of the local cafés and pubs (who donate packets) have either not been able to open, or their customer numbers have been cut.

The Christmas cards sold well again on ebay and so we have had some income from selling online, although the profits are significantly less than they would be from attending shows or charity markets.

### **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)

**Pricklebums Hedgehog Rescue**

**Report of the Trustees  
for the Year Ended 31 May 2022**

**Registered Charity number**  
1176982

**Registered office**  
Quality Square  
Ludlow  
Shropshire  
SY8 1AR

**Trustees**  
A L Robinson  
H S Priest  
L Broomfield-Harrison  
C R Brunn  
M K Giles

**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 1 July 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'M. Giles', written over a faint circular stamp or watermark.

M K Giles - Trustee

# Pricklebums Hedgehog Rescue

## Statement of Financial Activities for the Year Ended 31 May 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		17,758	15,913
Other trading activities	2	643	850
<b>Total</b>		<u>18,401</u>	<u>16,763</u>
 <b>EXPENDITURE ON</b>			
Raising funds		34	227
<b>Charitable activities</b>			
Hedgehog care		12,988	12,840
<b>Total</b>		<u>13,022</u>	<u>13,067</u>
 <b>NET INCOME</b>		5,379	3,696
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,547	19,851
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>28,926</u></u>	<u><u>23,547</u></u>

The notes form part of these financial statements

# Pricklebums Hedgehog Rescue

## Balance Sheet 31 May 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	4,662	6,216
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		24,962	18,808
<b>CREDITORS</b>			
Amounts falling due within one year	7	(698)	(1,477)
<b>NET CURRENT ASSETS</b>		<u>24,264</u>	<u>17,331</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,926	23,547
<b>NET ASSETS</b>		<u>28,926</u>	<u>23,547</u>
<b>FUNDS</b>	8		
Unrestricted funds		28,926	23,547
<b>TOTAL FUNDS</b>		<u>28,926</u>	<u>23,547</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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 1 July 2023 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 2022

### 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

	2022	2021
	£	£
Sale of goods	634	839
Sundry income	9	11
	<u>643</u>	<u>850</u>

# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2022

### 3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>1,554</u>	<u>2,072</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	15,913
Other trading activities	850
<b>Total</b>	<u>16,763</u>
<b>EXPENDITURE ON</b>	
Raising funds	227
<b>Charitable activities</b>	
Hedgehog care	12,840
<b>Total</b>	<u>13,067</u>
<b>NET INCOME</b>	3,696
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	19,851
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,547</u>

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 June 2021 and 31 May 2022	<u>11,145</u>	<u>3,400</u>	<u>14,545</u>
<b>DEPRECIATION</b>			
At 1 June 2021	6,363	1,966	8,329
Charge for year	<u>1,196</u>	<u>358</u>	<u>1,554</u>
At 31 May 2022	<u>7,559</u>	<u>2,324</u>	<u>9,883</u>
<b>NET BOOK VALUE</b>			
At 31 May 2022	<u>3,586</u>	<u>1,076</u>	<u>4,662</u>
At 31 May 2021	<u>4,782</u>	<u>1,434</u>	<u>6,216</u>



# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2022

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	218	217
Accrued expenses	480	1,260
	<u>698</u>	<u>1,477</u>

### 8. MOVEMENT IN FUNDS

	At 1/6/21 £	Net movement in funds £	At 31/5/22 £
<b>Unrestricted funds</b>			
General fund	23,547	5,379	28,926
<b>TOTAL FUNDS</b>	<u>23,547</u>	<u>5,379</u>	<u>28,926</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,401	(13,022)	5,379
<b>TOTAL FUNDS</b>	<u>18,401</u>	<u>(13,022)</u>	<u>5,379</u>

#### Comparatives for movement in funds

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

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

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

**Pricklebums Hedgehog Rescue**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

Pricklebums Hedgehog Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,758	15,313
Grants	-	600
	<u>17,758</u>	<u>15,913</u>
<b>Other trading activities</b>		
Sale of goods	634	839
Sundry income	9	11
	<u>643</u>	<u>850</u>
<b>Total incoming resources</b>	<u>18,401</u>	<u>16,763</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	34	227
<b>Charitable activities</b>		
Rent and utilities	2,410	2,622
Insurance	264	198
Telephone	658	704
Postage and stationery	204	273
Sundries	739	785
Medical expenses and equipment	3,950	3,470
Repairs and maintenance	486	421
Motor expenses	2,758	1,635
Plant & machinery depreciation	1,196	1,594
Motor vehicle depreciation	359	478
	<u>13,024</u>	<u>12,180</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	(36)	660
<b>Total resources expended</b>	<u>13,022</u>	<u>13,067</u>
<b>Net income</b>	<u>5,379</u>	<u>3,696</u>

