

**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 2023**  
**for**  
**Pricklebums Hedgehog Rescue**

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

# **Pricklebums Hedgehog Rescue**

## **Contents of the Financial Statements for the Year Ended 31 May 2023**

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**Report of the Trustees  
for the Year Ended 31 May 2023**

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 2023. 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 another site a short walk from the hospital, where there is a small adapted shed to accommodate about 20 hedgehogs where they can rehabilitate before release. We also have a good network of soft release sites and volunteers who are able to supplement food to hedgehogs released into semi wild environments.

**Public benefit**

We have endeavoured to increase public awareness of hedgehog existence and species decline within the local area via educational talks, market stalls, printed leaflets and radio to name a few. We have many followers within the community and the percentage of hedgehog friendly gardens has increased, as has knowledge of how to support, feed, care for and help them if and when in need. Members of the public contact us when they find distressed or injured hedgehogs, then bring them to the hospital for admission and care.

**Volunteers**

Although the core volunteer pool remains steady the workload continues to grow and the CEO and main carer has to take on most of the responsibility and has little time to train new volunteers. As many of our volunteers are young people, we often lose them when they move out of the area for further education. As the CEO is the only person experienced to carry out certain tasks, it is rare she is able to leave the rescue for any period of time. This is something the Trustees are aware of and are working towards a resolution.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

We remain focused on the treatment, rehabilitation and re-release of wild hedgehogs, with the occasional bat or bird who has been in for treatment too. This year has shown a dramatic increase in the number of hedgehogs admitted to the rescue. This was partly due to the closure of another rescue and Pricklebums covering a larger geographical area and also the increase in the number of sick hedgehogs due to an increase in parasitic diseases.

**Expenditure**

The expenditures for 2023 is significantly higher than in 2022. Some of the expenditure for rent in 2022 was not paid in that year so appears in the accounts for this year. In addition to this there has been a big increase in the cost of animal feed and medical expenses. This is exacerbated by the excessive number of hedgehogs needing our help. We also needed to replace some of our equipment which was old and wearing out and maintain our rescue van.

**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 working on training and building up our number of core volunteers at the rescue as well as our network of hedgehog foster carers and release helpers who have gardens suitable for 'soft release' of hedgehogs back into the wild. We are dedicated to building resilience in our funding and continue to raise hedgehog awareness and 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)

**Report of the Trustees  
for the Year Ended 31 May 2023**

**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  
L Latham (appointed 12.7.23)

**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 9 February 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Latham', followed by a period.

L Latham - Trustee

**Pricklebums Hedgehog Rescue**

**Statement of Financial Activities  
for the Year Ended 31 May 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		13,935	17,758
Other trading activities	2	32	643
<b>Total</b>		<u>13,967</u>	<u>18,401</u>
 <b>EXPENDITURE ON</b>			
Raising funds		125	34
<b>Charitable activities</b>			
Hedgehog care		19,785	12,988
<b>Total</b>		<u>19,910</u>	<u>13,022</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (5,943)	 5,379
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		28,926	23,547
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>22,983</u></u>	 <u><u>28,926</u></u>

The notes form part of these financial statements



Pricklebums Hedgehog Rescue (Registered number: CE013131)

Balance Sheet  
31 May 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	3,697	4,662
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		20,501	24,962
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,215)	(698)
<b>NET CURRENT ASSETS</b>		<u>19,286</u>	<u>24,264</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,983</u>	<u>28,926</u>
<b>NET ASSETS</b>		<u>22,983</u>	<u>28,926</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>22,983</u>	<u>28,926</u>
<b>TOTAL FUNDS</b>		<u>22,983</u>	<u>28,926</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 9 February 2024 and were signed on its behalf by:

L Latham - Trustee



A L Robinson - Trustee



The notes form part of these financial statements

## Pricklebums Hedgehog Rescue

### Notes to the Financial Statements for the Year Ended 31 May 2023

#### 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

	2023	2022
	£	£
Sale of goods	32	634
Sundry income	-	9
	<u>32</u>	<u>643</u>

# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2023

### 3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>1,165</u>	<u>1,554</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,758
Other trading activities	<u>643</u>
<b>Total</b>	<u>18,401</u>
 <b>EXPENDITURE ON</b>	
Raising funds	34
<b>Charitable activities</b>	
Hedgehog care	<u>12,988</u>
<b>Total</b>	<u>13,022</u>
 <b>NET INCOME</b>	 5,379
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>23,547</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>28,926</u></u>



# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2023

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 June 2022	11,145	3,400	14,545
Additions	200	-	200
At 31 May 2023	<u>11,345</u>	<u>3,400</u>	<u>14,745</u>
<b>DEPRECIATION</b>			
At 1 June 2022	7,559	2,324	9,883
Charge for year	896	269	1,165
At 31 May 2023	<u>8,455</u>	<u>2,593</u>	<u>11,048</u>
<b>NET BOOK VALUE</b>			
At 31 May 2023	<u>2,890</u>	<u>807</u>	<u>3,697</u>
At 31 May 2022	<u>3,586</u>	<u>1,076</u>	<u>4,662</u>

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

	2023 £	2022 £
Other creditors	219	218
Accrued expenses	996	480
	<u>1,215</u>	<u>698</u>

### 8. MOVEMENT IN FUNDS

	At 1/6/22 £	Net movement in funds £	At 31/5/23 £
<b>Unrestricted funds</b>			
General fund	28,926	(5,943)	22,983
<b>TOTAL FUNDS</b>	<u>28,926</u>	<u>(5,943)</u>	<u>22,983</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	13,967	(19,910)	(5,943)
<b>TOTAL FUNDS</b>	<u>13,967</u>	<u>(19,910)</u>	<u>(5,943)</u>

**Pricklebums Hedgehog Rescue**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparatives for 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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>23,547</b>	<b>5,379</b>	<b>28,926</b>
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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	18,401	(13,022)	5,379
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>18,401</b>	<b>(13,022)</b>	<b>5,379</b>
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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.