

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 2024
for
Pricklebums Hedgehog Rescue**

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

Pricklebums Hedgehog Rescue

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Pricklebums Hedgehog Rescue

Report of the Trustees for the Year Ended 31 May 2024

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 2024. 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, tv 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 for advice when they find distressed or injured hedgehogs, then bring them to the hospital for admission and care if advised to do so.

Volunteers

Although the core volunteer pool remains steady the workload continues to grow, so new volunteers need to be recruited and trained. Many of these are college students requiring work experience placements. The downside to this is that we often lose them when they progress on to university and then new ones come and the process starts all over again.

The CEO is the only person insured and experienced to carry out higher level training and is the only one veterinary trained to perform many of the tasks like administering medications, giving injections, carrying out surgical procedures, and other more advanced tasks. Due to this it is rare she is able to leave the rescue unattended for any period of time. She hasn't had the opportunity to take a holiday for several years and her workload just keeps on increasing. This is something the Trustees are concerned about as she has had several bouts of illness this year due to exhaustion. Although we are trying to find an answer to this situation, it may become necessary to restrict numbers of animal admissions as a temporary measure, to lighten the load until a workable solution is reached.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

We remain focused primarily on the treatment, rehabilitation and re-release of wild hedgehogs, with the occasional rabbit, bat or bird who has been in for treatment too - hence we have slightly altered our governing document this year to include the care of other species as and when is necessary. This year has shown a steady flow in the numbers admitted to the rescue. Pricklebums covers a large geographical area as we are located on the border of three counties, hence we are often inundated with all sorts of animals. Often some of these species are out of our remit and expertise, but we are committed to giving emergency first aid and meeting their care needs until we can locate and transport them to a more suitable setting.

Expenditure

A similar level of expenditure compared to the previous year. However, the largest expense being for costly body work repairs to our rescue van. It has always been a reliable vehicle, but due to its age it is now costing increasingly more to keep it running. The trustees are considering exchanging it for a newer version when funds are available. In addition to this, was the decision to purchase a large amount of our more regularly used medicines in bulk. It was deemed a more effective way of maintaining stock levels during busy periods, so as not to run out unexpectedly. These were purchased at significantly lower cost, avoiding paying extortionate prices charged previously. Initially a high monetary outlay, but in doing so will save funds in the long term. This will be reflected in medicine expenditure being minimal over the next 2/3 years.

Fundraising Activities

Our main stream of income has come once again from Facebook appeals, and our regular supporters. We have decided to no longer be a collection point for teracycle, as this was proving to be too time consuming for very little reward. The eBay shop is up and running again so we have had some income from selling merchandise and donated goods online. This year monies raised from attending country shows & running fundraising stalls has increased. We were able to secure a free regular Monday slot on the Ludlow market which was managed by one of the Trustees and run by a group of willing volunteers. In addition to selling donated items, it was also a great way to educate and raise awareness of hedgehog care and conservation in the local community.

Pricklebums Hedgehog Rescue

Report of the Trustees for the Year Ended 31 May 2024

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. We are also involved in contributing information, specimens and samples to support several ongoing research projects. Most recent are clinical studies looking into cases of hedgehog inbreeding causing genetic mutations.

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

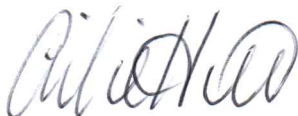
Trustees

A L Robinson (resigned 16.4.24)
H S Priest (resigned 1.6.25)
L Broomfield-Harrison (resigned 18.4.24)
C R Brunn
M K Giles
L Latham (appointed 12.7.23) (resigned 31.3.24)
A Hill (appointed 1.6.25)

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. Prior to the registration of the charity as 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.

Approved by order of the board of trustees on 22 August 2025 and signed on its behalf by:



A Hill - Trustee

Pricklebums Hedgehog Rescue

Statement of Financial Activities for the Year Ended 31 May 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,696	13,935
Other trading activities	2	4,332	32
Total		<u>21,028</u>	<u>13,967</u>
EXPENDITURE ON			
Raising funds		1,086	125
Charitable activities			
Hedgehog care		19,462	19,785
Total		<u>20,548</u>	<u>19,910</u>
NET INCOME/(EXPENDITURE)		480	(5,943)
RECONCILIATION OF FUNDS			
Total funds brought forward		22,983	28,926
TOTAL FUNDS CARRIED FORWARD		<u><u>23,463</u></u>	<u><u>22,983</u></u>

Pricklebums Hedgehog Rescue

Balance Sheet 31 May 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	2,773	3,697
CURRENT ASSETS			
Cash at bank and in hand		21,449	20,501
CREDITORS			
Amounts falling due within one year	7	(759)	(1,215)
NET CURRENT ASSETS		<u>20,690</u>	<u>19,286</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,463</u>	<u>22,983</u>
NET ASSETS		<u>23,463</u>	<u>22,983</u>
FUNDS	8		
Unrestricted funds		<u>23,463</u>	<u>22,983</u>
TOTAL FUNDS		<u>23,463</u>	<u>22,983</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

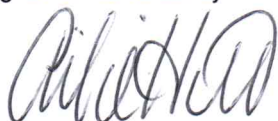
The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

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 22 August 2025 and were signed on its behalf by:



A Hill - Trustee



M K Giles - Trustee

Pricklebums Hedgehog Rescue

Notes to the Financial Statements for the Year Ended 31 May 2024

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

	2024	2023
	£	£
Sale of goods	4,332	32

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	924	1,165

Pricklebums Hedgehog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,935
Other trading activities	32
Total	13,967
EXPENDITURE ON	
Raising funds	125
Charitable activities	
Hedgehog care	19,785
Total	19,910
NET INCOME/(EXPENDITURE)	(5,943)
RECONCILIATION OF FUNDS	
Total funds brought forward	28,926
TOTAL FUNDS CARRIED FORWARD	22,983

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 June 2023 and 31 May 2024	11,345	3,400	14,745
DEPRECIATION			
At 1 June 2023	8,455	2,593	11,048
Charge for year	722	202	924
At 31 May 2024	9,177	2,795	11,972
NET BOOK VALUE			
At 31 May 2024	2,168	605	2,773
At 31 May 2023	2,890	807	3,697

Pricklebums Hedgehog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	219	219
Accrued expenses	540	996
	<u>759</u>	<u>1,215</u>

8. MOVEMENT IN FUNDS

	At 1/6/23	Net movement in funds	At 31/5/24
	£	£	£
Unrestricted funds			
General fund	22,983	480	23,463
TOTAL FUNDS	<u>22,983</u>	<u>480</u>	<u>23,463</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	21,028	(20,548)	480
TOTAL FUNDS	<u>21,028</u>	<u>(20,548)</u>	<u>480</u>

Comparatives for movement in funds

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

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	13,967	(19,910)	(5,943)
TOTAL FUNDS	<u>13,967</u>	<u>(19,910)</u>	<u>(5,943)</u>

Prickleburns Hedgehog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

Pricklebums Hedgehog Rescue

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,696	13,935
Other trading activities		
Sale of goods	4,332	32
Total incoming resources	<u>21,028</u>	<u>13,967</u>
EXPENDITURE		
Other trading activities		
Purchases	1,086	125
Charitable activities		
Rent and utilities	4,834	4,996
Insurance	373	511
Telephone	608	663
Postage and stationery	423	228
Sundries	928	883
Medical expenses and equipment	6,939	6,917
Repairs and maintenance	449	1,129
Motor expenses	3,254	2,656
Training	190	120
Plant & machinery depreciation	722	897
Motor vehicle depreciation	202	269
	<u>18,922</u>	<u>19,269</u>
Support costs		
Governance costs		
Accountancy	540	516
Total resources expended	<u>20,548</u>	<u>19,910</u>
Net income/(expenditure)	<u>480</u>	<u>(5,943)</u>