

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 2025  
for  
Pricklebums Hedgehog Rescue**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
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# **Pricklebums Hedgehog Rescue**

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## **Pricklebums Hedgehog Rescue**

### **Report of the Trustees for the Year Ended 31 May 2025**

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 2025. 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, out of necessity, has had to significantly decrease its operations during the course of this year. The CEO suddenly became very ill and was eventually diagnosed with a serious respiratory condition that required urgent and ongoing treatment. The trustees decided to temporarily close the rescue to any new admissions until further notice, although the volunteers still continued to attend to care for the animals that remained on site. Many of these went on to be released later when their treatment ended. A few long-term residents have remained and now live permanently in suitable care. Additionally, during this time period, the Owner/Landlord of the site where Pricklebums was situated decided to sell the property and served notice for us to vacate the premises. As the CEO was still fighting illness, it was decided by the trustees that the best course of action would be to secure a long-term storage unit and move all the equipment there until she was fully recovered and another suitable premises could be found to resume operations.

##### **Public benefit**

We endeavour to continue increasing public awareness of hedgehog existence and species decline within the local area via educational talks in schools, community groups and the like whenever possible. We are always available via phone, the internet and social media to provide hedgehog advice to members of the public when they need it. We continue to support our many followers within the community on how to make their gardens hedgehog-friendly and support, feed, and care for these beautiful creatures.

##### **Volunteers**

Although the core volunteer pool remains ready and willing to start again, until the CEO has fully recovered from illness, there is no need for them to be in attendance. In the meantime, many of them remain active as drivers, foster-carers, or manage release sites, and some assist when cover is needed at other local rescues.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable Activities**

During this time of temporary closure, we are still continuing to provide help and support to the other wildlife rescues in the area. By loaning out our equipment, passing on donations of perishable items, collecting and transporting animals, volunteer training, assisting with releasing, etc. We are also still very much involved in contributing information, specimens and samples to support several ongoing research projects within the hedgehog scientific community.

##### **Expenditure**

As expected, the expenditure for 2025 is significantly lower than in previous years, as our activities have significantly decreased in response to our CEO becoming ill and losing our premises. Asset depreciation notable points: 1. The hedgehog hospital shed had to be emptied, disconnected and completely dismantled. It was found to be rotten in several places, the floor and the roof were unsalvageable, as was all of the internal insulation and electrics, so these had to be discarded. 2. This year, the charity vehicle/van has ceased to be usable as it is now very old and has become too costly to maintain/continue repairing, so it will be scrapped. The trustees will consider whether acquiring another vehicle is necessary when Pricklebums is fully up and running again.

##### **Fundraising Activities**

We are not actively fundraising as we felt it was inappropriate during this time of upheaval and change, and because we aren't taking in very many animals at present. There is still a trickle of regular donations from long-time supporters who are aware of the current situation, but still kindly choose to give. Those funds are helpful as they help us to keep and feed our permanent residents who remain in care.

#### **FUTURE PLANS**

The main priority of the trustees is to support the CEO during her illness and recovery so that she can bounce back fit, well and ready to start again. The next priority, when circumstances permit, is to find a suitable, local and affordable premises to accommodate a new rescue facility so we can continue our valuable and much-needed work. We also feel it is extremely important to keep up to date with the latest training and information through regular CPD, so that when operations resume, our methods, protocols and procedures remain current.

#### **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).

## **Pricklebums Hedgehog Rescue**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE013131 (England and Wales)

**Registered Charity number**

1176982

**Registered office**

Ms Ailie Hill

3 Cornelie Close

Coreley

Ludlow

Shropshire

SY8 3QD

**Trustees**

H S Priest (resigned 1.6.25)

C R Brunn

M K Giles

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 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 April 2026 and signed on its behalf by:

A Hill - Trustee

# Pricklebums Hedgehog Rescue

## Statement of Financial Activities for the Year Ended 31 May 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		2,590	16,696
Other trading activities	2	38	4,332
<b>Total</b>		<u>2,628</u>	<u>21,028</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	1,086
<b>Charitable activities</b>			
Hedgehog care		6,987	19,462
<b>Total</b>		<u>6,987</u>	<u>20,548</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,359)	480
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,463	22,983
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>19,104</u></u>	<u><u>23,463</u></u>

The notes form part of these financial statements

# Pricklebums Hedgehog Rescue

## Balance Sheet 31 May 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	263	2,773
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		20,163	21,449
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,322)	(759)
<b>NET CURRENT ASSETS</b>		<u>18,841</u>	<u>20,690</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,104	23,463
<b>NET ASSETS</b>		<u>19,104</u>	<u>23,463</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>19,104</u>	<u>23,463</u>
<b>TOTAL FUNDS</b>		<u>19,104</u>	<u>23,463</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 April 2026 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 2025

#### 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

	2025	2024
	£	£
Sale of goods	38	4,332

#### 3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	87	924
Deficit on disposal of fixed assets	2,423	-

# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	16,696
Other trading activities	4,332
<b>Total</b>	<u>21,028</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,086
<b>Charitable activities</b>	
Hedgehog care	19,462
<b>Total</b>	<u>20,548</u>
<b>NET INCOME</b>	480
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	22,983
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>23,463</u></u>

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 June 2024	11,345	3,400	14,745
Disposals	(10,022)	(3,400)	(13,422)
At 31 May 2025	<u>1,323</u>	<u>-</u>	<u>1,323</u>
<b>DEPRECIATION</b>			
At 1 June 2024	9,177	2,795	11,972
Charge for year	87	-	87
Eliminated on disposal	(8,204)	(2,795)	(10,999)
At 31 May 2025	<u>1,060</u>	<u>-</u>	<u>1,060</u>
<b>NET BOOK VALUE</b>			
At 31 May 2025	<u>263</u>	<u>-</u>	<u>263</u>
At 31 May 2024	<u>2,168</u>	<u>605</u>	<u>2,773</u>



# Pricklebums Hedgehog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

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

	2025 £	2024 £
Other creditors	218	219
Accrued expenses	1,104	540
	<u>1,322</u>	<u>759</u>

### 8. MOVEMENT IN FUNDS

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
<b>Unrestricted funds</b>			
General fund	23,463	(4,359)	19,104
	<u>23,463</u>	<u>(4,359)</u>	<u>19,104</u>
<b>TOTAL FUNDS</b>	<u>23,463</u>	<u>(4,359)</u>	<u>19,104</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	2,628	(6,987)	(4,359)
	<u>2,628</u>	<u>(6,987)</u>	<u>(4,359)</u>
<b>TOTAL FUNDS</b>	<u>2,628</u>	<u>(6,987)</u>	<u>(4,359)</u>

### Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	22,983	480	23,463
	<u>22,983</u>	<u>480</u>	<u>23,463</u>
<b>TOTAL FUNDS</b>	<u>22,983</u>	<u>480</u>	<u>23,463</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	21,028	(20,548)	480
	<u>21,028</u>	<u>(20,548)</u>	<u>480</u>
<b>TOTAL FUNDS</b>	<u>21,028</u>	<u>(20,548)</u>	<u>480</u>

**Pricklebums Hedgehog Rescue**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

# Pricklebums Hedgehog Rescue

## Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,590	16,696
<b>Other trading activities</b>		
Sale of goods	38	4,332
<b>Total incoming resources</b>	2,628	21,028
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	-	1,086
<b>Charitable activities</b>		
Rent and utilities	780	4,834
Insurance	-	373
Telephone	518	608
Postage and stationery	51	423
Sundries	233	928
Medical expenses and equipment	663	6,939
Repairs and maintenance	420	449
Motor expenses	1,248	3,254
Training	-	190
Plant & machinery depreciation	87	722
Motor vehicle depreciation	-	202
Loss on sale of tangible fixed assets	2,423	-
	6,423	18,922
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	564	540
Total resources expended	6,987	20,548
<b>Net (expenditure)/income</b>	(4,359)	480