

# Financial statements

## Brackley Hogwatch

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**For the Year Ended 31 December 2021**

**Registered Charity No. 1188770**

## Charity information

|                                  |   |
|----------------------------------|---|
| <b>Registered Charity number</b> | 1188770   |
| <b>Address</b>                   | 54 Winston Crescent<br>Brackley<br>Northamptonshire<br>NN13 7DZ |
| <b>Trustees</b>                  | A Jackson<br>T French<br>D Baker                                |

# Index

|  |       |
|--|-------|
| <b>Report of the trustees</b>            | 3 - 4 |
| <b>Statement of financial activities</b> | 5     |
| <b>Balance sheet</b>                     | 6     |
| <b>Notes to the financial statements</b> | 8 - 9 |

## Report of the trustees

Brackley Hogwatch has pleasure in presenting the trustees' report and the financial statements for the year ended 31 December 2021

### Trustees

The following are the current trustees:

A Jackson  
T French  
D Baker

Brackley Hogwatch is a Charitable Incorporated Organisation (CIO). The charity is controlled by its governing document a CIO foundation model constitution dated 28 February 2020 and is registered with the Charity Commission number 1188770. The address is 54 Winston Crescent, Brackley, Northamptonshire NN13 7DZ

### Aim and objective

The objective of the charity is to further the conservation and preservation of the hedgehog species with the aim of improving the survival rate of the species.

### Review of activities and achievements

The charity received donations principally from members of the public. The charity carried out research studies into the reasons for decline of the hedgehog and also carried out radio tracking studies. Donations have been made by the charity to local hedgehog rescue organisations in accordance with its aims and objectives.

### Finances

The attached financial statements show the current finances. All funds are unrestricted.

### Reserves

All funds are held to further the aims and objectives of the charity outlined above. The charity aims to build up their reserves in order to fund larger premises in the future.

### Risk management

The trustees have examined the major risks that the charity faces. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in the day to day workings of the charity.

### Investment policy

The trustees' investment policy is to ensure sufficient liquidity is available to meet the aims of the charity. Therefore, cash is held in a current account.

### Trustees' responsibilities for the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



A Jackson  
Trustee

Date 18 August 2022

## Statement of financial activities

|   |      | 2021                 | 2020                 |
|---|------|----------------------|----------------------|
|   |      | Unrestricted funds   | Unrestricted funds   |
|   | Note | £                    | £                    |
| <b>Income and expenditure</b>                         |      |                      |                      |
| Incoming resources                                    |      |                      |                      |
| Sale of merchandise                                   |      | 490                  | 960                  |
| Donations received                                    | 2    | 14,385               | 16,292               |
| Donations in kind                                     | 3    | 80                   | 947                  |
| Other receipts  | 4    | 928                  | 0                    |
|   |      | <u>15,883</u>        | <u>18,199</u>        |
| Resources expended                                    |      |                      |                      |
| Purchases   |      | 314                  | 373                  |
| Direct charitable expenditure                         | 5    | 11,733               | 8,324                |
| Management and administration                         | 6    | 914                  | 1,299                |
|   |      | <u>12,961</u>        | <u>9,996</u>         |
| <b>Surplus for the year and net movement in funds</b> |      | <b>2,923</b>         | <b>8,203</b>         |
| Balance brought forward                               |      | <u>10,562</u>        | <u>2,359</u>         |
| <b>Balance carried forward</b>                        |      | <b><u>13,485</u></b> | <b><u>10,562</u></b> |

The accompanying notes form an integral part of these financial statements.

## Balance sheet at 31 December 2021

|                                      | 2021<br>£     | 2020<br>£     |
|--------------------------------------|---------------|---------------|
| <b>Current assets and net assets</b> |               |               |
| Cash at bank                         | 13,799        | 9,332         |
| Other monetary assets                | 0             | 470           |
| Cash in hand                         | 0             | 760           |
| Creditors due within one year        | 314           | 0             |
|                                      | <u>13,485</u> | <u>10,562</u> |
| <b>Funds</b>                         |               |               |
| Unrestricted fund                    | <u>13,485</u> | <u>10,562</u> |

The financial statements were approved by the trustees on 18 August 2022



A Jackson  
Trustee

The accompanying notes form an integral part of these financial statements.

## **1 Principal accounting policies**

### **(a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention. The charity has prepared its accounts in accordance with the requirements of the Charities Act 2011 section 133, using the Receipt and Payments basis available to small charities.

### **(b) Donations**

Donations (including gift aid recovery) are recognised in the financial statements when receivable or when there is a firm commitment to pay monies to the charity in respect of expenditure already incurred.

### **(c) Investment income**

Where applicable, any investment income, including deposit interest, is shown on the basis of amounts received in the year and includes any tax credit or income tax which is recoverable by the charity.

### **(d) Direct charitable expenditure**

All expenditure is accounted for on a receipts and payments basis.

### **(e) Funds**

Restricted funds are funds subject to conditions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the trustees of the charity.

## **2 Donations received**

The donations received principally relate to private donations from members of the public.

## **3 Donations in kind**

Items or services purchased for the charity paid for directly by private donors.

## **4 Other Income**

Gift Aid claim

## **5 Direct charitable expenditure**

The direct charitable expenditure relates to items purchased to further the charities aims and objectives and to donations made to hedgehog hospitals or organisations which rescue and provide care for sick hedgehogs.

## **6 Management and administration expenses**

Office costs, bank charges and travel expenses

The accompanying notes form an integral part of these financial statements.