

Charity registration number: 1189005

PRICKLES IN A PICKLE

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR FROM 1ST April 2021 TO 31ST March 2022

Dash Accountancy Limited

Unit 6

Palladium Arcade

Duke Street

Dartmouth

Devon

TQ6 9PY

PRICKLES IN A PICKLE

Reference and Administrative Details

		Appointed	Resigned
Chair Person	Judy Thomson	09/04/2020	
Treasurer	Phillip Jolly	09/04/2020	16/01/2022
Secretary	Janice Jeffery	28/04/2021	
Committee Members	Tina Hutton-Fellows	08/04/2020	
	Joy Howick	09/04/2020	
	Alan Pook	09/04/2020	
Principle Office	20 Well Park Place Stock Flemming Dartmouth TQ6 0PQ		
Charity Number	1189005		
Accountants	Dash Accountancy Limited Unit 6 The Palladium Arcade Duke Street Dartmouth Devon TQ6 9PY		

Approved by order of the board of trustees on

5th May 2023

Judy Thomson

CHAIRMANS REPORT

This year has shown the continued expansion of our rescue, more volunteers have been recruited so we now total 32 in number. Each of our volunteers has an enhanced DBS check as part of their recruitment process and a leaflet on safeguarding, they are given 2, one of which they sign and hand in and the other to keep for reference.

All our volunteers have picture ID cards.

We have purchased replacement cages as some were getting a bit tired, we also have another incubator.

As we are invited to give talks and presentations, we now have a full presentation set up including a digital projector, screen and stands.

We have kept funds rolling in from events, sales, donations, and other fund-raising activities.

We have purchased and had installed film for the glass roof of our triage room to keep it cooler in the summer months.

We now also have banners and a fully printed gazebo for outside fundraising activities.

We have had leaflets printed for public information and have had our website upgraded and made more interactive.

We have remained solvent and been able to continue and extend our work in hedgehog rescue, rehabilitation, and education of the public in wildlife habitat etc.

One of our aims for this year is to commence the micro chipping of our hedgehogs, collecting and analysing data and looking at more of the science behind what we do.

We have secured off site training for our volunteers.

We are aiming to secure a site for a purpose-built hospital unit as we run from our founders' home at the present time. We also aim to continue to provide excellent care, share knowledge and strive to protect and grow the population of the European hedgehog, now vulnerable to extinction.

Signed *Judy Thomson*

Dated ...5th May 2023.....

PRICKLES IN A PICKLE

Accountants' Report

On the Accounts for the year ended 31st March 2022

Charity Number 1189005

Set out on Pages 4-12

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- * to state whether particular matters have come to my attention

Basis of Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention. 1. which gives me reasonable cause to believe that in, any material respect, the requirements.

- * to keep accounting records in accordance with Section 130 of the Charities Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Hilary Hemsley ACPA, AAT
Unit 6
The Palladium Arcade
Duke Street
Dartmouth
TQ6 9PY

PRICKLES IN A PICKLE

Statement of Financial Activities for the Year from 1st April 2021 to 31st March 2022

	Notes	Unrestricted Year Ended 31st March Funds 2022 £	Unrestricted Period to 31st March Funds 2021 £
Income from:			
Legacy		10,000	12,774
Charitable Activities			
Fundraising		24,291	10,650
Total Income		34,291	23,424
Expenditure			
Charitable Activities			
Child Care		22,162	11,072
Other		5,691	3,163
Unrestricted Total		27,853	14,235
UNRESTRICTED NET INCOME/EXPENDITURE		6,438	9,189
		Restricted Year Ended 31st March Funds 2022 £	Restricted Period Ended 31st March Funds 2021 £
Restricted Income		7,940	-
Restricted Expenditure		3,413	-
RESTRICTED NET INCOME/EXPENDITURE		4,527	9,189
UNRESTRICTED NET INCOME/EXPENDITURE		6,438	9,189
		10,965	9,189
Total Funds Bought Forward		9,189	9,189
TOTAL FUNDS CARRIED FORWARD		20,154	9,189
All of the charity's activities derive from continuing operations during the above year			

PRICKLES IN A PICKLE

(Registration Number :1189005)

Balance Sheet at 31st MARCH 2022

	31 March 2022 £	31 March 2021 £
Current Assets		
Cash at Bank and in Hand	15876	
Restricted Funds Account	<u>4528</u>	
	20404	9189
 Creditors: Amounts falling due within one year		
	250	0
Net Current Assets		9,189
Net Assets	<u>20,154</u>	<u>9189</u>
 Funds of the Charity		
Unrestricted Income Funds		
Unrestricted Funds		
Restricted Funds	6	9189
Total Funds		

PRICKLES IN A PICKLE

Notes to the Financial Statements for the year to 31st December 2020

1. Accounting Policies

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

Basis of Preparation

Toad Hall Pre-School meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing cashflow statement

The charity opted to early adopt Bulletin 1 published on 2nd February 2016 and have therefore not included a cashflow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's to continue as a going concern.

Income and Endowments

Voluntary income including donation, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and Legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to the expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

PICKLES IN A PICKLE

Notes to the Financial Statements for the Period 1st April 2021 to 31st March 2022

Governance Costs

These include the cost attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and Amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows.

Trade Debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business, are recognised initially at the transition price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that will not be able to collect all amounts due according to the original terms of receivables

Cash and Cash Equivalents

Cash and Cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.

Trade Creditors

are obligations to pay for goods or services that have been acquired the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities are recognised initially at the transaction price and subsequently measured at amortised costs using the effective interest method.

PRICKLES IN A PICKLE

Notes to the Financial Statement for the Year to 31st March 2022

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in the furtherance of the objectives of the charity.

Note 2	<u>Restricted Income/Expenditure</u>	Year Ended	Year Ended
		31/03/2022	31/03/2021
		£	£
	Income	7,940	-
	Expenditure	3,413	-
		<u>4,527</u>	<u>0</u>

Note 3 Trustees' Remuneration and Expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

Note 4 Staff Costs

The average monthly number of employees during the period was as follows:

	2022	2021
	£	£
Employees	<u> </u>	<u> </u>

No Employee Received Emoluments of more than £60,000 during the year.

Note 5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund
	£
INCOME FROM ENDOWMENTS FROM	
Donations and Gift Aid	23,424
Total	<u>23,424</u>
Expenditure of	
Charitable Activities	14,235
Total	<u>9,189</u>

PRICKLES IN A PICKLE

Notes to Financial Statements for the Year to 31st March 2022

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
NET INCOME/(EXPENDITURE)	9,189
RECONCILIATION OF FUNDS	
Total funds brought forward	0
TOTAL FUNDS CARRIED FORWARD	<u>9,189</u>

Note 6

MOVEMENT IN FUNDS

	Period Ending At 31/03/2021 £	Net Movement In Funds £	As at 31/03/2022 £
Note 6 Unrestricted Funds	9,189	6,438	15,627
Restricted Fund		4,527	4,527
TOTAL FUNDS	<u>9,189</u>	<u>10,965</u>	<u>20,154</u>

Net Movement In Funds, included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds	34,291	27,853	6,438
Restricted Funds	7,940	3,413	4,527
TOTAL FUNDS	<u>42,231</u>	<u>31,266</u>	<u>10,965</u>

Comparatives For Movement In Funds

	31/03/2020 £	Net Movement In Fund £	At 31/03/2022 £
Unrestricted Funds	0	9,189	9,189
Restricted Funds	0	0	0
TOTAL FUNDS	<u>0</u>	<u>9,189</u>	<u>9,189</u>

Comparative Net Movement In Funds, included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds General Fund	23,424	14,235	9,189
TOTAL FUNDS	<u>23,424</u>	<u>14,235</u>	<u>9,189</u>

Note 7

RELATED PARTY DISCLOSURES

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

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Notes to Financial Statements for the Year to 31st March 2022

Note 8

Creditors

	£
Accountancy	<u>250</u>
	250

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Detailed Income and Expenditure

	Total 31st March 2022 £	Total 31st March 2021 £
INCOME AND ENDOWMENTS		
Donations and Legacies		
Legacy - Estate of Valerie McCue	10,000	
	<u>10,000</u>	
Restricted Income		
Grant - Marching Animal Welfare Trust	1,440	
Grant - LUSH Charity	2,500	
Donation - Mr & Mrs Phillips Charity	4,000	
	<u>7,940</u>	
Charitable Activities		
Donations	12,492	12,774
Fundraising Events	1,035	
Grants	-	200
Grants - Animal Rescue foundation	2,500	
Grants - Phyllis Mary Trust	1,000	
Gift Aid	3,720	10,450
Tax Recovered	3,544	
	<u>24,291</u>	<u>23,424</u>
Total Incoming Resources	<u>42,231</u>	<u>23,424</u>
EXPENDITURE		
Charitable Activities		
Vet Procedures	7,305	5,320
Pharmacy	1,623	830
Food	8,337	3,850
Bedding, Cleaning & related Supplies	3,210	589
Insurance	174	174
Materials for product Sales	685	-
Sundry Expenditure	828	309
	<u>22,162</u>	<u>11,072</u>
Supporting Costs		
Management		
Rent	1800	-
Office Supplies	794	122
Electricity/Gas/Water	766	319
Equipment	-	2722
Washing Machine	299	-
Henry Hoover	169	-
Incubator	470	-
Air Conditioning Unit	1143	-
	<u>5441</u>	<u>3163</u>
Restricted Expenditure		
Cage Stacks	3413	-
	<u>3413</u>	<u>-</u>
Finance		
Bank Interest		
Governance Costs		
Accountancy and Legal Fees	250	-
	<u>250</u>	<u>-</u>
Total Resources Expended	<u>31,266</u>	<u>14,235</u>
Net (Expenditure)/Income	<u>10,965</u>	<u>9,189</u>