

HAYDOCK HEDGEHOG HELPERS

Charity number 1201290

Company number CE030932

Annual Report and Financial Statements for the year ending 31 March 2025



Greater Merseyside Community
Accountancy Service

HAYDOCK HEDGEHOG HELPERS

Annual Report and Financial Statements for the year ending 31 March 2025

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Prepared by the Greater Merseyside Community Accountancy Service

HAYDOCK HEDGEHOG HELPERS

Trustees' report

The Trustees during the year were:

| Name | Position |
|---------------|-----------------|
| Kelly Leyland | Trustee |
| Lee Draper | Trustee |
| Scott Denver | Trustee |

Method of appointment of trustees

The trustees are appointed by resolution of the trustees for a term of four years.

Principal address

8 Myrtle Avenue
Haydock
St Helens
WA11 0HD

Bankers

Barclays Bank

Governing document

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission, governed by its foundation model Constitution dated 9 December 2022.

Prior to this date Haydock Hedgehog Helpers was operating as a unregistered small charity. On 9th December 2022 all prior charity's assets, liabilities and funds were transferred to the new CIO and all activities ceased within the unregistered charity.

Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO). The Charity is governed by the trustees holding monthly meetings, or more if necessary, and ad hoc email communications.

The Charity is also registered with the Fundraising Regulator to demonstrate we are committed to high fundraising standards and follow best practice, ensuring confidence for our donors. We are also registered with the British Wildlife Rehabilitation Council whom are dedicated to improving native wildlife casualty welfare through the support and education of workers in the field, as well as promoting best practices policies that have the animals in our care at the centre of considerations.

The Charity is proud to be an evidence-based practice, meaning that the daily operations and policies affecting the animals in the care of the Charity are informed by the most up to date published research available.

Organisation

The trustees oversee the financial affairs and management of the charity; the day to day running of the charity is the responsibility of Charity co-founder and Chair Trustee Kelly Leyland.

Objects of the organisation

Charitable objects The charitable objectives are:

To promote for the benefit of the public the conservation and preservation of the hedgehog species by:

Providing first aid, treatment and rehabilitation to sick, injured or orphaned hedgehogs in St Helens and the surrounding area, with the aim of releasing such hedgehogs back into the wild wherever possible;

Providing education to the public in the subject of supporting and promoting the hedgehog population within the remit of their daily lives.

Independent examiner

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

HAYDOCK HEDGEHOG HELPERS

Trustees' report continued

Achievements

Admissions

Within this reporting period, we admitted 93 hedgehogs. This is significantly lower than any previous years (e.g. 312 in 2023, 271 in 2022 and 233 in 2021). This is due to a prolonged period of serious illness and readmissions to hospital care of the Chair of the trustee board, Kelly Leyland, who also has sole responsibility for the daily operations of the rescue. Our busiest months were August to October 2024, admitting 62 hedgehogs, which coincides with the beginning of recovery for Miss Leyland following her final surgery. The mean admission rate per month during the busiest months of 2024-2025 was 22, whereas the same calculation applied to 2023 was 12.6. This shows a real effort to compensate for the Rescue's low activity during previous months of the busy season.

Education

During this reporting period, we were able to deliver one outreach and education talk to a Women's Institute group prior to Miss Leyland's illness. During that talk, we spoke about topics such as anatomy, behaviour, habitats, the role of our rescue, safety issues affecting hedgehogs, wildlife friendly gardening, and solution advice to the problems hedgehogs face in our gardens.

We relied on social media to meet our Charities educational purposes whilst Miss Leyland was incapacitated, posting 137 Facebook and Instagram posts. The use of individual patient 'stories/ journeys' posts are utilised as examples to educate members of the public on the needs and challenges of the hedgehog population. The most people reached for a single post (nearly half a million viewers) was a video of a hedgehog called Avocado with extreme ringworm. This video highlighted one of the very common issues we see in hedgehogs and the secondary complications that come with it, all of which requires specialist care within a rescue setting. It also educated members of the public on the importance of PPE when handling hedgehogs in need as some hedgehogs can carry zoonotic diseases.

Partnership working

Special mention should be made to the staff at Medivet Billinge who have continued throughout 2023 to offer their unwavering support to our rescue and particularly to Lead Hedgehog Rehabilitator Kelly Leyland. Without their help our rescue would not be able to succeed in the manner it does.

Volunteers

We were unable to accommodate new college placement students and Duke of Edinburgh Award volunteers during this period due to running the rescue on a skeleton operations basis with the aim to maintain only essential functions. However, one existing long-term volunteer completed her undergraduate dissertation on the topic of internal parasites found in European hedgehogs, utilising faecal samples from hedgehogs in the Rescue's care. Another existing long-term volunteer utilised hedgehogs at the Rescue to complete her Master's degree in hedgehog ecology, investigating a possible relationship between cognition and adaptability in urban versus rural dwelling hedgehogs.

HAYDOCK HEDGEHOG HELPERS

Trustees' report continued

Special circumstance

A particular mention needs to be made regarding the dedication and support all volunteers showed to the rescue during this difficult reporting period. Volunteers were able to independently follow existing and rehearsed emergency protocols, meaning that the consistency of care provided for the hedgehogs at the rescue remained high. Miss Leyland wishes to note her genuine gratitude to all the volunteers whom kindly took responsibility of the rescue during her absence and difficult days.

The implementation of our emergency protocols ensured continuity of care for all patients in our care. As examples, the clear and up to date individual patient records allowed medical care to be uninterrupted, as trained volunteers were contacted and able to use these records to administer medications at the correct date and dosage. Equally, feeding charts highlighted individual dietary requirements for all volunteers, and printed housing set up instructions supported volunteers in the early stages of their training.

Future plans

Rehabilitation

We as a Charity must continue our main objective to provide first aid and rehabilitation to sick, injured and orphaned hedgehogs in the St Helens and surrounding areas. We should continue to research operational methods that could improve the survivability of the hedgehogs in our care.

Expansion of facilities

Due to the focus on essential functions only, no further progress has been made regarding the expansion of facilities with the construction of an additional small building providing additional housing. We still have the £5000 donation retained for future plans for this expansion.

Fundraising and income

Less fundraising activities were undergone during this period compared to previous years, indicating a need for this aspect of daily operations to be outsourced to another volunteer or Trustee. This issue is emphasised by the accounts indicating that the total costs of the rescue exceeded the income during this reporting periods.

We as a Charity need to review the fundraising strategy to ensure sustainability moving forward. An annual month-by-month plan of fundraising activities should be creating to ensure momentum. We should regularly promote the use of direct debit donations to ensure some form of continuous income.

Education

We as a charity need to continue with our outreach and education practices, such as hosting educational talks and creating engaging social media posts that are accessible to a wide range of audiences. We should offer college and university placement opportunities to more students, and explore training options for our volunteers beyond our current ad hoc approach.

HAYDOCK HEDGEHOG HELPERS

Trustees' report continued

Financial Review

Overview The charity had a surplus on unrestricted funds of £722 for the year, as the charity continues to be able to add to its unrestricted funds to ensure that there are funds available to enable it to operate.

The charity will aim to hold a minimum of 3 months running costs in unrestricted reserves.

Free reserves, unrestricted funds not invested in fixed assets or otherwise designated, stood at £7,934 at the year end.

Going concern The trustees have no concerns about the charity's ability to continue as a going concern.

Related parties There are no related party transactions that are required to be disclosed.

HAYDOCK HEDGEHOG HELPERS

Trustees' report continued

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ☐ 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

Approved by the Trustees and signed on its behalf by:

Kelly Leyland

Kelly Leyland
Trustee

30th January 2026

HAYDOCK HEDGEHOG HELPERS

Independent examiner's report on the accounts of HAYDOCK HEDGEHOG HELPERS for the year ending 31 March 2025

I report on the accounts of the charity set out on pages 8 to 13.

Respective responsibilities of the trustees and the examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Williams

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

30th January 2026

HAYDOCK HEDGEHOG HELPERS

Statement of Financial Activities for the year ending 31 March 2025

| | Notes | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Incoming resources from generated funds | | | | | |
| Grants and donations | (2) | 5,769 | - | 5,769 | 10,414 |
| Charitable activities | (3) | 73 | - | 73 | 3,910 |
| Total receipts | | 5,842 | - | 5,842 | 14,324 |
| Expenditure | | | | | |
| Expenditure on charitable activities | | 5,120 | - | 5,120 | 11,441 |
| Total payments | | 5,120 | - | 5,120 | 11,441 |
| Net receipts / (payments) | | 722 | - | 722 | 2,883 |
| Transfers between funds | | - | - | - | - |
| Cash fund balances brought forward | | 7,212 | 5,000 | 12,212 | 9,329 |
| Cash fund balances carried forward | | 7,934 | 5,000 | 12,934 | 12,212 |

HAYDOCK HEDGEHOG HELPERS

Balance sheet

as at 31 March 2025

| | 2025 Unrestricted £ | 2025 Restricted £ | 2025 Total £ | 2024 Total £ |
|--|---------------------------|-------------------------|--------------------|--------------------|
| Fixed Assets | | | | |
| Tangible Assets | - | - | - | - |
| Total fixed assets | - | - | - | - |
| Current Assets | | | | |
| Debtors and prepayments | - | - | - | - |
| Cash at bank and in hand | 7,934 | 5,000 | 12,934 | 12,212 |
| Total current assets | 7,934 | 5,000 | 12,934 | 12,212 |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | - | - | - | - |
| Total current liabilities | - | - | - | - |
| Net current assets / (liabilities) | 7,934 | 5,000 | 12,934 | 12,212 |
| Total assets less current liabilities | 7,934 | 5,000 | 12,934 | 12,212 |
| Creditors: amounts falling due after one year | - | - | - | - |
| Net assets | 7,934 | 5,000 | 12,934 | 12,212 |
| Funds | | | | |
| Restricted Funds | | 5,000 | 5,000 | 5,000 |
| Unrestricted funds | 7,934 | | 7,934 | 7,212 |
| Total Funds | 7,934 | 5,000 | 12,934 | 12,212 |

The financial statements were approved at a meeting of the trustees held on 30th January 2026 and signed on its behalf by:

Kelly Leyland

Kelly Leyland
Trustee

HAYDOCK HEDGEHOG HELPERS

Notes to the accounts

for the year ending 31 March 2025

1 Accounting Policies

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Charities Act 2011 and UK Generally Accepted Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency of the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

HAYDOCK HEDGEHOG HELPERS

Notes to the accounts

for the year ending 31 March 2025

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Grant commitments are recognised when the grant is awarded.

Tangible fixed assets and depreciation Individual fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful lives. The charity does not currently have any fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

HAYDOCK HEDGEHOG HELPERS

Notes to the accounts continued

for the year ending 31 March 2025

| | | | | | |
|---|----------------------------------|------------------------------------|----------------------------------|-----------------------------|----------------------------------|
| 2 Donations | | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
| Donations | | 5,769 | - | 5,769 | 10,414 |
| | | <u>5,769</u> | <u>-</u> | <u>5,769</u> | <u>10,414</u> |
| 3 Income from Charitable Activities | | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
| Fundraising | | 73 | - | 73 | 3,910 |
| Other Income | | - | - | - | - |
| | | <u>73</u> | <u>-</u> | <u>73</u> | <u>3,910</u> |
| 4 Charitable Expenditure | | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
| Rescue costs | | | | | |
| Animal feed & Vets bills | | 1,196 | - | 1,196 | 2,169 |
| PPE, uniforms & Cleaning | | 1,068 | - | 1,068 | 2,288 |
| | | <u>2,264</u> | <u>-</u> | <u>2,264</u> | <u>4,457</u> |
| Building & Equipment | | 578 | - | 578 | 3,057 |
| Fundraising & Sponsorship costs | | 142 | - | 142 | 710 |
| Premises | | 800 | - | 800 | 1,510 |
| Insurance | | 184 | - | 184 | - |
| Printing, postage & Telephone | | 1,014 | - | 1,014 | 759 |
| Travel & Conference costs | | 30 | - | 30 | 612 |
| Subscriptions | | 108 | - | 108 | 250 |
| Bank charges | | - | - | - | 70 |
| Other costs | | - | - | - | 16 |
| | | <u>2,856</u> | <u>-</u> | <u>2,856</u> | <u>6,984</u> |
| Total Charitable Expenditure | | <u>5,120</u> | <u>-</u> | <u>5,120</u> | <u>11,441</u> |
| 4a Movements of restricted and general funds | Opening Balance 06/04/2024 | Receipts | Payments | Transfers | Closing Balance 31/03/2025 |
| General Fund | <u>7,212</u> | <u>5,842</u> | <u>5,120</u> | <u>-</u> | <u>7,934</u> |
| Restricted Funds | | | | | |
| Building fund | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,000</u> |
| Restricted fund totals | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,000</u> |

It is intended that the restricted fund balance will be expended in 2025/26.

5 Trustee remuneration and expenses

| | | |
|---|---|---|
| | £ | £ |
| Total amount paid | - | - |
| No trustees received any expenses during the period. (2024: None) | | |

6 Staff Information

The charity does not have any employees.

| | |
|---|---|
| £ | £ |
| - | - |

HAYDOCK HEDGEHOG HELPERS

Notes to the accounts continued for the year ended 31 March 2025

7 Tangible Fixed Assets

| Cost | Equipment £ | Total £ |
|-----------------------|----------------|--------------|
| As at April 1 2024 | 3,153 | 3,153 |
| Additions | - | - |
| As at March 31 2025 | <u>3,153</u> | <u>3,153</u> |
| Depreciation | | |
| As at April 1 2024 | 3,153 | 3,153 |
| Additions | - | - |
| As at March 31 2025 | <u>3,153</u> | <u>3,153</u> |
| Net Book Value | | |
| As at March 31 2025 | <u>-</u> | <u>-</u> |
| As at March 31 2024 | <u>-</u> | <u>-</u> |

8 Debtors

| | | |
|-----------------------------|----------|----------|
| Prepayments & other debtors | - | - |
| | <u>-</u> | <u>-</u> |

9 Creditors falling due within one year

| | | |
|-----------------|----------|----------|
| Trade creditors | - | - |
| Accruals | - | - |
| | <u>-</u> | <u>-</u> |

10 Analysis of Company Net Assets between funds

Fund balances at March 31 2025 are represented by:-

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|--------------------|----------------------------|--------------------------|---------------|
| Fixed assets | - | - | - |
| Net Current assets | 7,934 | 5,000 | 12,934 |
| | <u>7,934</u> | <u>5,000</u> | <u>12,934</u> |

Fund balances at March 31 2024 are represented by:-

| | | | |
|--------------------|--------------|--------------|---------------|
| Fixed assets | - | - | - |
| Net Current assets | 7,212 | 5,000 | 12,212 |
| | <u>7,212</u> | <u>5,000</u> | <u>12,212</u> |

11 Taxation

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

12 Capital Commitments

At 31st March 2025 the charity had no capital commitments.

13 Related party transactions

There were no related party transactions that required to be disclosed in this or the previous year.