

# PORTHLEVEN HARBOUR HEDGIES RESCUE

England & Wales · Charity number 1204006

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-07-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 40 Penponds Road  
Porthleven  
Helston  
TR13 9LL

**Phone** 07980668652

**Email** [porthlevenharbourhedgies@hotmail.com](mailto:porthlevenharbourhedgies@hotmail.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO:- FURTHER THE CONSERVATION AND PRESERVATION OF HEDGEHOGS IN CORNWALL AND THE SOUTH-WEST;- HELP SICK, INJURED OR ORPHANED HEDGEHOGS BY PROVIDING RESCUE, CARE AND REHABILITATION SERVICES WITH THE AIM OF RELEASING SUCH HEDGEHOGS BACK INTO THE WILD WHEREVER POSSIBLE; - ADVANCE THE EDUCATION OF THE PUBLIC BY RAISING AWARENESS WITH REGARDS TO HEDGEHOG HABITATS AND THE CARE AND CONSERVATION OF HEDGEHOGS.

**Activities:** Further the conservation and preservation of hedgehogs in Cornwall and the South-West. Help sick, injured or orphaned hedgehogs by providing rescue, care and rehabilitation services with the aim of releasing such hedgehogs back into the wild wherever possible. Advance the education of the public by raising awareness with regards to hedgehog habitats and the care and conservation of hedgehogs.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Cornwall

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,852	£18,281	-	-
2024-03-31	£32,018	£17,343	-	-

## Trustees

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Name	Role	Appointed
<b>Tracy Sargent</b>	Chair	2023-07-17
Ian Putman		2023-07-17
Sarah Jenifer Keenan		2026-02-01
Stewart Wade		2023-07-17
Tiffini Hodgson		2023-07-17

**PORTHLEVEN HARBOUR HEDGIES RESCUE**

England & Wales - Charity number 1204006

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# Accounts

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Charity registration number 1204006 (England and Wales)

**PORTHLEVEN HARBOUR HEDGIES RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Miss T Sargent  
Mr I Putman  
Miss T Hodgson  
Mr S Wade

**Charity number**

1204006

**Independent examiner**

Hannah Collison FCCA FCA BFP  
bk plus Limited  
Lakeside Offices  
Coronation Park  
Helston  
TR13 0SR

**Bankers**

Lloyds Bank  
Market Square  
Camborne  
Cornwall  
TR14 8JT

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# PORTHLEVEN HARBOUR HEDGIES RESCUE

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# PORTHLEVEN HARBOUR HEDGIES RESCUE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

The aims of the charity are to:

- Further the conservation and preservation of hedgehogs in Cornwall and the South-West
- Help sick, injured or orphaned hedgehogs by providing rescue, care and rehabilitation services with the aim of releasing such hedgehogs back into the wild wherever possible
- Advance the education of the public by raising awareness with regards to hedgehog habitats and the care and conservation of hedgehogs.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

177 hedgehogs were admitted into the rescue this year, a rise of 37 admissions from the previous year. More admissions does equate to more financial outgoings and time spent within the rescue. It has been an extremely busy and challenging time, our existing veterinary practice informed the charity that they were not able to offer the same level of service, as in previous years. A decision between the trustees was made to find a new veterinary practice that could support the charity and hedgehogs needing veterinary treatment and care.

The new veterinary practice carried out an inspection of the premises, along with checking our practices, policies and procedures and were very happy with their findings. The relationship between both parties is growing and the level of support from the practice is fantastic.

The acclimatisation room and critical care room have both been upgraded and decorated; all works were finalised in preparation for the start of March 2025.

The recruitment of volunteers has been ongoing since January 2025. All volunteers received induction training and were issued with a training pack that is bespoke to the rescue. In total there are currently 15 volunteers who help the charity when possible; this is within the rescue environment and at fundraising events. The insurance policy for the charity has been upgraded to cover volunteer support and public liability at events.

The founder of the charity has continued attending talks to members of the public, particularly in the evenings, raising awareness on hedgehogs and how members of the public can support them in the wild. It is our aim to reach out to schools and attend more events once the volunteer support team becomes more experienced within the rescue environment.

It is our aim within the next 12 - 18 months to have a dedicated outdoor space which will be undercover, protecting outdoor hutches from all weathers. This new area will not only benefit the hedgehogs but the volunteers who currently work outside. We will be fundraising for this as new bespoke made hutches will be required too.

### **Financial review**

The charity made a surplus of £9,571 (2024: £14,675) during the year. Unrestricted funds total £23,641 (2024: £14,250) and restricted funds total £605 (2024: £425). The restricted funds represent grants received towards the purchase of a shed and the depreciation charged against it.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to around twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The charity is an unincorporated charity and is controlled by its governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss T Sargent

Mr I Putman

Miss T Hodgson

Mr S Wade

### *Recruitment and appointment of trustees*

Trustees are appointed by a resolution passed at a trustees meeting. Trustees are elected by existing members.

None of the trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

Miss T Sargent

**Trustee**

17 January 2026

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PORTHLEVEN HARBOUR HEDGIES RESCUE

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I report to the trustees on my examination of the financial statements of Porthleven Harbour Hedgies Rescue (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### **Hannah Collison FCCA FCA BFP**

bk plus Limited  
Lakeside Offices  
Coronation Park  
Helston  
TR13 0SR

Dated: 23 January 2026

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	25,763	300	26,063	31,200	500	31,700
Other trading activities	3	1,789	-	1,789	318	-	318
<b>Total income</b>		<u>27,552</u>	<u>300</u>	<u>27,852</u>	<u>31,518</u>	<u>500</u>	<u>32,018</u>
<b>Expenditure on:</b>							
Charitable activities	4	18,161	120	18,281	17,268	75	17,343
<b>Total expenditure</b>		<u>18,161</u>	<u>120</u>	<u>18,281</u>	<u>17,268</u>	<u>75</u>	<u>17,343</u>
<b>Net income and movement in funds</b>		9,391	180	9,571	14,250	425	14,675
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>14,250</u>	<u>425</u>	<u>14,675</u>	-	-	-
<b>Fund balances at 31 March 2025</b>		<u>23,641</u>	<u>605</u>	<u>24,246</u>	<u>14,250</u>	<u>425</u>	<u>14,675</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## BALANCE SHEET

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		17,964		14,286
<b>Current assets</b>					
Debtors	11	961		-	
Cash at bank and in hand		6,361		1,548	
		<u>7,322</u>		<u>1,548</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,040)</u>		<u>(1,159)</u>	
<b>Net current assets</b>			<u>6,282</u>		<u>389</u>
<b>Total assets less current liabilities</b>			<u>24,246</u>		<u>14,675</u>
<b>The funds of the charity</b>					
Restricted income funds	13		605		425
Unrestricted funds	14		23,641		14,250
			<u>24,246</u>		<u>14,675</u>

The notes on pages 6 to 12 form part of these financial statements.

The financial statements were approved by the trustees on 17 January 2026

Miss T Sargent  
Trustee

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Porthleven Harbour Hedgies Rescue is a Charitable Incorporated Organisation.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from other trading activities

	Unrestricted funds 2025 £
Fundraising events	1,789
Other trading activities	1,789
	<u>1,789</u>

### 4 Expenditure on charitable activities

	Hedgehog care 2025 £	Hedgehog care 2024 £
<b>Direct costs</b>		
Depreciation and impairment	3,470	1,702
Purchases	2,925	5,674
Vet and medical	4,765	4,015
Equipment	582	2,787
Motor and fuel	297	331
Sundries	2,341	675
Light and heat	705	617
Rates and water	35	42
Insurance	250	-
Computer and internet expenses	667	-
	<u>16,037</u>	<u>15,843</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	2,244	1,500
	<u>18,281</u>	<u>17,343</u>
<b>Analysis by fund</b>		
Unrestricted funds	18,161	17,268
Restricted funds	120	75
	<u>18,281</u>	<u>17,343</u>

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Support costs allocated to activities

	<b>2025</b>	<b>2024</b>
	£	£
Governance costs	2,244	1,500
	<u>2,244</u>	<u>1,500</u>
<b>Analysed between:</b>		
Hedgehog care	2,244	1,500
	<u>2,244</u>	<u>1,500</u>
	<b>2025</b>	<b>2024</b>
	£	£
<b>Governance costs comprise:</b>		
Accountancy	2,244	1,500
	<u>2,244</u>	<u>1,500</u>

Accountancy fees include fees payable of £500 for the independent examination of the financial statements.

### 6 Net movement in funds

	<b>2025</b>	<b>2024</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	500	500
Depreciation of owned tangible fixed assets	3,470	1,702
	<u>3,970</u>	<u>2,202</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, T Sargent, trustee incurred costs of £740 (2024: £659) relating to the running of the charity which included water and electricity charges. These costs are to be reimbursed back to the trustee and are included within Other creditors.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2024	15,988
Additions	7,148
	<u>23,136</u>
At 31 March 2025	23,136
<b>Depreciation and impairment</b>	
At 1 April 2024	1,702
Depreciation charged in the year	3,470
	<u>5,172</u>
At 31 March 2025	5,172
<b>Carrying amount</b>	
At 31 March 2025	<u>17,964</u>
At 31 March 2024	<u>14,286</u>

### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	961	-
	<u>961</u>	<u>-</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	740	659
Accruals and deferred income	300	500
	<u>1,040</u>	<u>1,159</u>

### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Rescue shed	425	300	(120)	605
	<u>425</u>	<u>300</u>	<u>(120)</u>	<u>605</u>

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Restricted funds (Continued)

Previous Period:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	-	500	(75)	425
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The restricted funds above relate to a grant of £500 which was received from Helston Town Council in the previous year, and £300 received in the current year from the British Hedgehog Society towards the build of the new and additional rescue shed. These funds have been fully utilised and included within Fixed assets. The resources expended relate to the depreciation charge on the asset.

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	14,250	27,552	(18,161)	23,641
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Previous Period:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	-	31,518	(17,268)	14,250
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	17,359	605	17,964
Current assets/(liabilities)	6,282	-	6,282
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>23,641</u>	<u>605</u>	<u>24,246</u>

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	13,861	425	14,286
Current assets/(liabilities)	389	-	389
	<u>14,250</u>	<u>425</u>	<u>14,675</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year.

**PORTHLEVEN HARBOUR HEDGIES RESCUE**

England & Wales - Charity number 1204006

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# Accounts

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Charity registration number 1204006

**PORTHLEVEN HARBOUR HEDGIES RESCUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2024**

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Miss T Sargent  
Mr I Putman  
Miss T Hodgson  
Mr S Wade

**Charity number**

1204006

**Independent examiner**

Hannah Collison FCCA FCA BFP  
BK Plus Limited  
Lakeside Offices  
Coronation Park  
Helston  
TR13 0SR

**Bankers**

Lloyds Bank  
Market Square  
Camborne  
Cornwall  
TR14 8JT

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# PORTHLEVEN HARBOUR HEDGIES RESCUE

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# PORTHLEVEN HARBOUR HEDGIES RESCUE

## TRUSTEES' REPORT

**FOR THE PERIOD ENDED 31 MARCH 2024**

---

The trustees present their annual report and financial statements for the Period ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The aims of the charity are to:

- Further the conservation and preservation of hedgehogs in Cornwall and the South-West
- Help sick, injured or orphaned hedgehogs by providing rescue, care and rehabilitation services with the aim of releasing such hedgehogs back into the wild wherever possible
- Advance the education of the public by raising awareness with regards to hedgehog habitats and the care and conservation of hedgehogs.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

A total of 140 hedgehogs have been admitted to the rescue during the year, many requiring veterinary attention.

The main focus for the past year has been to get the new rescue shed up and running whilst caring for the sick and injured hedgehogs. There is one final area that requires completing; the acclimatisation/ isolation room which is being fundraised for and should be completed by December 2024.

It has been extremely time consuming running the rescue and has become clear that volunteers are needed to help. The main focus for the next year will be to take on volunteers to assist with the day-to-day running of the rescue and to help with fundraising efforts, along with events to raise awareness about our declining hedgehogs.

### **Financial review**

The charity made a surplus of £14,675 during the year. Unrestricted funds total £14,250 and restricted funds total £425. The restricted funds represent a grant received towards the purchase of a shed and the depreciation charged against it.

### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to around twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The charity is a an unincorporated charity and is controlled by its governing document.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Miss T Sargent

Mr I Putman

Miss T Hodgson

Mr S Wade

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## TRUSTEES' REPORT (CONTINUED)

***FOR THE PERIOD ENDED 31 MARCH 2024***

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### *Recruitment and appointment of trustees*

Trustees are appointed by a resolution passed at a trustees meeting. Trustees are elected by existing members.

None of the trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

Miss T Sargent

**Trustee**

1 December 2024

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PORTHLEVEN HARBOUR HEDGIES RESCUE

---

I report to the trustees on my examination of the financial statements of Porthleven Harbour Hedgies Rescue (the charity) for the Period ended 31 March 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

#### **Hannah Collison FCCA FCA BFP**

BK Plus Limited  
Lakeside Offices  
Coronation Park  
Helston  
TR13 0SR

Dated: 11 December 2024

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 MARCH 2024**

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		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	2	31,200	500	31,700
Other trading activities	3	318	-	318
<b>Total income</b>		<u>31,518</u>	<u>500</u>	<u>32,018</u>
<b>Expenditure on:</b>				
Charitable activities	4	17,268	75	17,343
<b>Total expenditure</b>		<u>17,268</u>	<u>75</u>	<u>17,343</u>
<b>Net income and movement in funds</b>		<u>14,250</u>	<u>425</u>	<u>14,675</u>
<b>Reconciliation of funds:</b>				
Fund balances at 17 July 2023		-	-	-
<b>Fund balances at 31 March 2024</b>		<u>14,250</u>	<u>425</u>	<u>14,675</u>

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£
<b>Fixed assets</b>			
Tangible assets	10		14,286
<b>Current assets</b>			
Cash at bank and in hand		1,548	
<b>Creditors: amounts falling due within one year</b>	11	(1,159)	
<b>Net current assets</b>			389
<b>Total assets less current liabilities</b>			14,675
<b>Net assets excluding pension liability</b>			14,675
			=====
<b>The funds of the charity</b>			
Restricted income funds	12		425
Unrestricted funds			14,250
			14,675
			=====

The notes on pages 6 to 11 form part of these financial statements.

The financial statements were approved by the trustees on 1 December 2024

Miss T Sargent  
**Trustee**

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Porthleven Harbour Hedgies Rescue is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

Support costs have been allocated to governance costs, which are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examination.

Support costs are wholly allocated to hedgehog care, being the main charitable activity undertaken by the charity.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 15% straight line

### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds £	Restricted funds £
Donations and gifts	30,200	-	30,200	-	-
Grants	-	500	500	-	-
Donated goods and services	1,000	-	1,000	-	-
	<u>31,200</u>	<u>500</u>	<u>31,700</u>	<u>-</u>	<u>-</u>

A grant of £500 was received during the year from Helston Town Council towards the build of the new and additional rescue shed.

Donated services of £1,000 were received during the year relating to the cost of accountancy services provided.

### 3 Income from other trading activities

	Unrestricted funds 2024 £
Fundraising events	318
Other trading activities	<u>318</u>

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 4 Expenditure on charitable activities

	<b>Hedgehog care 2024 £</b>
<b>Direct costs</b>	
Depreciation and impairment	1,702
Purchases	5,674
Vet and medical	4,015
Equipment	2,787
Motor and fuel	331
Sundries	675
Light and heat	617
Rates and water	42
	<u>15,843</u>
<b>Share of support and governance costs (see note 5)</b>	
Support	1,500
	<u>17,343</u>
<b>Analysis by fund</b>	
Unrestricted funds	17,268
Restricted funds	75
	<u>17,343</u>

### 5 Support costs allocated to activities

	<b>2024 £</b>
Governance costs	1,500
	<u>1,500</u>
<b>Analysed between:</b>	
Hedgehog care	1,500
	<u>1,500</u>
<b>Governance costs comprise:</b>	<b>2024 £</b>
Accountancy	1,500
	<u>1,500</u>

Accountancy fees include fees payable of £500 for the independent examination of the financial statements.

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 6 Net movement in funds 2024 £

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets 1,702

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

During the year, T Sargent, trustee incurred costs of £659 relating to the running of the charity which included water and electricity charges. These costs are to be reimbursed back to the trustee and are included within Other creditors.

### 8 Employees

The average monthly number of employees during the Period was:

**2024  
Number**

Total -

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There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	<b>Fixtures and fittings £</b>
<b>Cost</b>	
Additions	15,988
At 31 March 2024	15,988
<b>Depreciation and impairment</b>	
Depreciation charged in the Period	1,702
At 31 March 2024	1,702
<b>Carrying amount</b>	
At 31 March 2024	14,286

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# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 11 Creditors: amounts falling due within one year

	2024 £
Other creditors	659
Accruals and deferred income	500
	<u>1,159</u>

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 17 July 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	-	500	(75)	425
	<u>-</u>	<u>500</u>	<u>(75)</u>	<u>425</u>

The restricted funds above relate to a grant of £500 which was received from Helston Town Council towards the build of the new and additional rescue shed. This was utilised during the year and included within Fixed assets. The resources expended relate to the depreciation charge on the asset.

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 17 July 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	-	31,518	(17,268)	14,250
	<u>-</u>	<u>31,518</u>	<u>(17,268)</u>	<u>14,250</u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	13,861	425	14,286
Current assets/(liabilities)	389	-	389
	<u>14,250</u>	<u>425</u>	<u>14,675</u>

# PORTHLEVEN HARBOUR HEDGIES RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2024*

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### 15 Related party transactions

There were no disclosable related party transactions during the Period.