

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020



THE BRITISH HEDGEHOG PRESERVATION SOCIETY

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THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees

Ms K Bullen
Mr P H Fallows (deceased 17 September 2019)
Ms S Guy
Dr N J Reeve (appointed 1 October 2019)
Ms L Rennard, Vice Chair
Ms I K Verret (appointed 17 December 2019)
Mr M Weaver, Chair

**Charity registered
number**

1164542

Registered office

Hedgehog House
Dhustone, Clee Hill
Ludlow
Shropshire
SY8 3PL

Chief Executive

Fay Vass

Independent auditors

WR Partners
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2019 to 31 March 2020. The Trustees confirm that the Annual Report and Financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

a. Policies and objectives

We have worked hard this year to achieve our objectives and improve the situation for hedgehogs nationwide. Our strategy can be summarised as:

1. To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in danger.
2. To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3. To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival.

Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The work of the Society in pursuit of its aim is detailed in the Achievements and Performance section of this report.

b. Activities undertaken to achieve objectives

The charity undertakes the following activities:

Maintains a network of approx 600 hedgehog carers and keeps members of the public in touch with someone local if they find a sick, injured or orphaned hedgehog. It gives advice on all aspects of European hedgehog welfare by telephone, email, post and through website;
Supplies the public and schools with information packs and raises awareness of the plight of the hedgehog;
Supplies vets with information packs on treating sick, injured or orphaned hedgehogs;
Provides grants to carers where necessary;
Supports and sometimes funds non invasive scientific research on hedgehogs; and
Is involved in Uist Hedgehog Rescue and operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

c. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and fundraising.

Achievements and performance

a. Financial results

The Charity ended the financial year with net assets amounting to £2,293,932. Income amounted to £674,828 thanks to the continuing generosity of supporters and legacy donation. Expenditure amounted to £393,410 and continues to be tightly controlled.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

b. Review of activities

We have worked hard this year to achieve our aims and improve the situation for hedgehogs nationwide. Our Charity aims are:

1. To encourage and give advice to the public concerning the care of hedgehogs particularly when injured, sick, treated cruelly, orphaned or in any other danger.
2. To encourage children to respect our natural wildlife by supplying information and giving lectures, thus fostering an interest in hedgehogs.
3. To fund research into the behavioural habits of hedgehogs and to ascertain the best methods of assisting their survival.

We were saddened by the passing of our Trustee and ex Chair Peter Fallows. Peter had been a valued Trustee for over 20 years and was Chairman for 10 of those. During his time with us he was a very loyal and devoted member of the team. Peter was a real character with quick wit and a twinkle in his eye! His absence is felt very strongly, and he is much missed.

The popularity of hedgehogs does not seem to wane, with lots of media coverage and positive actions being taken by people to help this declining species – for this we are very grateful.

In the office

We have been working hard to achieve our aims and assist hedgehogs in every way we can. We receive many requests by email, telephone and post asking for help with poorly hedgehogs or advice on how to help or encourage them in the garden. We also receive many requests via social media having very active Facebook and Twitter accounts. We give advice to people and where necessary, put them in touch with a local contact or send out information leaflets. Out of office hours there is an answer phone with emergency numbers for people to call if they have an injured or poorly hedgehog. The numbers listed are of a few more experienced carers who offer advice and have an up to date record of all carers from the directory we keep enabling them to find a local contact for the caller. This is very much all working towards achieving our first aim of offering advice and help to the public and our second aim of education.

The usual two newsletters were produced and sent to supporters and carers as well as members of the press. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new carers or vets that may be willing to join our directory (currently around 630) of people and centres who will take in sick, injured or orphaned hedgehogs around the country. Thousands of requests for information leaflets were sent out to members of the public. Helping us further our Education aim. Our Supporter total has increased slightly to just over 11,400.

The office also handled many press enquiries and maintained an out of office hours mobile number for urgent media calls. Radio interviews were given by phone from the office and regular press releases sent to more than 700 contacts resulting in a good deal of coverage in both local and national newspapers and magazines. Carers from our directory also take some BHPS media calls if there is a need for a local angle.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Hedgehog Street

A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities resources and enabling us to pull together to help hedgehogs. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion, so far over 80,000 people have done this. Champions can download a free PowerPoint 'talk' with notes so that they can share advice and knowledge on hedgehogs to their local WI, School, Nature Groups, etc. The Big Hedgehog Map on the site collects sightings of hedgehogs (alive or dead) and users can also log gaps made in fences for hedgehogs.

This year we welcomed a new project leader for Hedgehog Street, Grace Johnson is now Hedgehog Officer for the project. The Hedgehog Street partnership also funds research into the lives of hedgehogs. The public education side of Hedgehog Street helps us further with our aim of offering advice to the public, but also the educational and research side of the project covers other aims. This year as part of the project we published advice booklets for Land Managers and Developers to encourage them to manage their sites in a way that benefits (or at least cause less harm to) hedgehogs. The booklets are available on our website as well as on the Hedgehog Street website and we have paper copies available too. Trustees have committed funds of over £54,000 to the continuation of the Hedgehog Street over the next year.

Bovis Homes

We are delighted to be working with Bovis Homes (now known as The Vistry Group) who have pledged to create hedgehog highways in all their new build properties whenever possible. Connectivity is important to allow hedgehogs to use habitat. Bovis Homes is developing the highways – 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas and marked with a recycled plastic plaque. It is also building hedgehog homes in green spaces and discussing other ways we can work together to help hedgehogs on site.

Garden Wildlife Health Project

With the research aim in mind, we remain active forum members for the Garden Wildlife Health project being run by the Institute of Zoology at London Zoo. This project is looking at disease in wildlife. We refer people to the project if they have found a dead hedgehog in their garden so that the project can request the body if they require a post-mortem.

Hedgehogs on Uist

Relocation of non-native hedgehogs from the Uist islands continues and the people previously responsible for the killing continued to work with us again this year. Hedgehogs are no longer being killed on Uist, so funds were again used to provide a handover point on the island where the hedgehogs were housed and fed until they were shipped to the mainland and to pay vet costs as necessary. Funds were also used to relocate the hedgehogs to the mainland where they were given a health check and safely released. We are very grateful to Pat Holtham, our volunteer on the island, who makes the relocation work possible.

Hedgehog Awareness Week

Hedgehog Awareness Week ran from 5th to 11th May and was extremely busy with people getting involved with leaflet drops, writing letters to the press, holding awareness and fundraising events and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek. This was very much a week dedicated to our Education aim.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Glasgow HogWatch

We funded the second phase of Glasgow HogWatch project, delivered by The Conservation Volunteers (TCV) helping to expand its reach across the country, HogWatch Scotland has a Scottish hedgehog officer to run training, surveys and engagement workshops. So far, the project has worked with 8 schools to campaign and spread awareness of hedgehogs, delivered 8 training workshops, with over 60 people gaining new skills and knowledge and over 70 survey volunteers took part in the 'hedgehog safaris'.

London HogWatch

The Zoological Society of London's 'London HogWatch' project was developed to identify the main hedgehog populations in London in order to promote a capital-wide strategy to conserve the species. Investment from BHPS this year will mean this work can be extended to smaller green spaces like cemeteries and allotments.

Hedgehog Friendly Campus

After a hugely successful first year, BHPS granted the Hedgehog Friendly Campus project an additional year of funding to continue and expand on the excellent work happening in universities across the UK. Hedgehog Friendly Campus provides universities with a best practice toolkit which staff and students can apply on their campus. Actions range from litter picks, fundraising and campaigning, to hedgehog surveys and hedgehog highways. BHPS offers Bronze, Silver and Gold Hedgehog Friendly Campus accreditation to universities who complete enough actions.

23 universities received their Bronze accreditation in the first year. Bronze universities will continue to Silver and Gold, using what they've already learned to make bigger, better changes. Others hope to achieve Bronze this year.

8 universities hosted Hedgehog Tracking Workshops last year, with hedgehogs identified at every campus. Teams hosted bake offs quizzes, sponsored runs and even a sponsored hike up Ben Nevis to raise funds for BHPS! 22 universities now use strimmer stickers on their grounds' maintenance equipment, reminding staff to check for hedgehogs before they trim. Hedgehogs were present at every single Bronze University! 3 of our universities have installed Hedgehog Crossing signs on campus in roadkill hotspots. At least 8 hedgehogs were rescued and rehabilitated as a result of our teams' campaigns, including an entire nest of orphaned hoglets!

Rehabilitators

As well as offering an emergency grant scheme to help carers who need financial assistance, we continue to ensure every one of the 630 hedgehog carers listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If carers joining the directory we keep do not have a heat pad, we send one to them free of charge. The Hedgehog Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £60 per person but we subsidise the cost for people who are listed on our directory of carers, so it only costs them £30. So far 1,377 people have attended the course.

Hedgehog Road Signs

In June, the Department for Transport announced that new road signs featuring a picture of a hedgehog are to appear in the UK to warn motorists of the presence of our prickly friends and other small wildlife. The Department for Transport says it hopes to help prevent accidents and reverse a decline in wildlife numbers. The signs were created after BHPS and People's Trust for Endangered Species discussed our concerns with Chris Grayling, the then Transport Secretary.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Social Media

We are delighted at the popularity of our Twitter and Facebook page, the numbers of 'followers' increase daily. This enables us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year. They can 're-tweet' or copy the post to their own Facebook pages and spread the word very quickly. We have more than 193,000 followers on Facebook and over 49,000 on Twitter so the messages we send get spread far and wide! We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country.

Fundraising

Our supporters came up with wonderful ways of raising funds and awareness for us, our thanks to all these amazing, creative and kind fundraisers and their supporters!

On 31st December 2019, after over 7 years, our friends at Hobsons Brewery sent their final Old Prickly beer donation! A further £2,450, taking the final grand total donated from this collaboration to a staggering £49,610.13 Old Prickly was launched to celebrate our 30th birthday in 2012 – and will continue to be a permanent Hobsons line and one of their most popular beers. Our friendship won't end, Hobsons have already hosted a quiz for BHPS at their on-site bar. We are very grateful for their fabulous and continued support.

We joined forces with Camden Town Brewery receiving donations from sales of their Hells in Hibernation beer and profits from hedgehog homes styled as pubs that they sold through their website. The grand total of all these donations came to a much appreciated £11,500.

The online shop has proved to be very successful, continuing to gather orders as well as interest in our website. All profits from the Trading Company are donated to the Charity each year.

Our legacy support is vital to the Charity being able to undertake large projects and there were many kind bequests left to the Charity this year.

c. COVID-19

Many of our projects have been impacted by the restrictions in place due to COVID-19. All project leaders are determined to do what they can do safely, and adhering strictly to government guidelines, but inevitably the projects will be delayed. At the end of the financial year, the office remains open but manned by just one person so requests and orders may take slightly longer than usual. Hedgehog rescue calls are being taken daily and advice given for first aid. Local rescue numbers are given out when possible. Some rescues have arrangements with their vets, and some can offer advice on rescue by telephone, but obviously the restrictions impact massively on what many can do at this time.

We send our very best wishes to our supporters and hope you all stay safe and well during this worrying and difficult time.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Trustees firmly believe that money should not be accumulated for its own sake. The Charity is wholly reliant upon the generosity of its membership and the general public. A target level of income can never be guaranteed or taken for granted. Trustees aim to hold reserves that will ensure the objectives of the Charity can be pursued with some confidence and certainty over the medium-term recognising the inevitable fluctuations in annual income and the opportunities that can suddenly arise. The Charity also has a multiyear future programme of working with and funding kindred charities to further its objectives. Trustees judge that the current level of reserves puts the Charity in a strong position to sustain its activities for the foreseeable future.

At the end of the year the amount of free reserves stand at £2,034,488 (£1,752,125). This amount includes several very generous legacies, for which of course we are extremely grateful, but which cannot be foreseen. These legacies will be used for special projects rather than day to day running of the Society. New project proposals that benefit hedgehogs will be considered and opportunities taken as they come along. We are very thankful to be able to support such projects due to generous donors remembering us in their wills.

c. Financial risk management objectives and policies

Trustees take reputational, operational and financial risk very seriously. Risks are monitored regularly and managed positively to limit the adverse consequences that can arise from unfavourable events.

d. Principal funding

None of this fantastic and important work could be carried out without our supporters, so we would like to thank each and every one of them. Whilst individual membership remains at just £7.50 per year, putting all those payments together, along with the generous legacies, enables us to commit such ambitious projects to help our nation's hedgehogs. As well as the members, the Charity has enjoyed fantastic support from its Patrons and the Trustees, are of course, very grateful to them too. A final vote of thanks goes to the broadcasters, reporters and friends in the media for the coverage of the work of the Society and highlighting the plight of hedgehogs.

e. Funds held as custodian trustees on behalf of others

The Society does not hold any funds in any capacity on behalf of others

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

a. Constitution

The Charity was originally unincorporated and governed by its constitution adopted by the founders of the Charity on 23 May 1985 which was amended in May 2002. Its registered charity number was 326885.

By a deed signed by trustees on 18th November 2015 the Charity converted to a Charitable Incorporated Organisation (CIO) and is governed by an up to date constitution contained in this deed. The Charity's registration number is now 1164542.

The Charity's objectives remain the same as those originally adopted by the founder in 1985.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed in accordance with the Charity's constitution approved in November 2015. Trustees are recruited by existing trustees through a rigorous process that identifies the skills and expert needs of the Board of Trustees, advertising trustee vacancies and evaluation of applications and interviewing potential candidates.

c. Organisational structure and decision-making policies

The Board of Trustees meets every three months unless it is necessary to deal with an urgent matter. The Board of Trustees is assisted and advised by the Society's President Dr Pat Morris and Marion Horscroft. Fay Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Margaret Griffiths. Day to day management and organisation is delegated to Ms F. Vass, an employee of the charity.

d. Policies adopted for the induction and training of Trustees

Following appointment Trustees undergo induction training and continue to undertake personal development to ensure the Charity is effectively governed and the highest levels of stewardship are maintained.

e. Related party relationships

The Charity wholly owns a private limited company: British Hedgehog Preservation Society Trading Limited - Company Registration Number 03407846. The Company sells various hedgehog related gifts and souvenirs and fund raises for funds for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:

Directors: Marion Horscroft and Imogen Verrett.
Company Secretary: Fay Vass.

The Company's independent auditors are: WR Partners, Belmont House, Shrewsbury Business Park, Shrewsbury, Shropshire, SY2 6LG.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management (continued)

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Please refer to the review of activities and reserves policy for details of future plans.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

Statement of Trustees' responsibilities (CONTINUED)

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 12th January 2021 and signed on their behalf by:

Mike Weaver

.....
Mr M Weaver
(Chair of Trustees)

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH HEDGEHOG PRESERVATION SOCIETY

Opinion

We have audited the financial statements of The British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH HEDGEHOG PRESERVATION SOCIETY (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH HEDGEHOG PRESERVATION SOCIETY (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



WR Partners
Belmont House
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Shropshire
SY2 6LG

Date: *27th January 2021*

WR Partners are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Income from:					
Donations and legacies	4	-	665,914	665,914	642,627
Investments	5	-	8,914	8,914	6,209
Total income		-	674,828	674,828	648,836
Expenditure on:					
Raising funds	6	-	41,766	41,766	34,086
Charitable activities	8	-	351,644	351,644	296,749
Total expenditure		-	393,410	393,410	330,835
Net movement in funds		-	281,418	281,418	318,001
Reconciliation of funds:					
Total funds brought forward		54,964	1,957,550	2,012,514	1,694,513
Net movement in funds		-	281,418	281,418	318,001
Total funds carried forward		54,964	2,238,968	2,293,932	2,012,514

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**BALANCE SHEET
AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	189,480	190,425
Investments	13	15,000	15,000
		<u>204,480</u>	<u>205,425</u>
Current assets			
Debtors	14	4,914	15,903
Cash at bank and in hand		2,102,770	1,808,301
		<u>2,107,684</u>	<u>1,824,204</u>
Creditors: amounts falling due within one year	15	(18,232)	(17,115)
Net current assets		<u>2,089,452</u>	<u>1,807,089</u>
Total assets less current liabilities		<u>2,293,932</u>	<u>2,012,514</u>
Net assets		<u>2,293,932</u>	<u>2,012,514</u>
Total net assets		<u><u>2,293,932</u></u>	<u><u>2,012,514</u></u>
Charity funds			
Restricted funds	16	54,964	54,964
Unrestricted funds	16	2,238,968	1,957,550
Total funds		<u><u>2,293,932</u></u>	<u><u>2,012,514</u></u>

The financial statements were approved and authorised for issue by the Trustees on 12th January 2021 and signed on their behalf by:

Mike Weaver

Mr M Weaver
(Chair of Trustees)

The notes on pages 17 to 31 form part of these financial statements.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	18	294,469	331,849
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,198)
		<hr/>	<hr/>
Net cash provided by/(used in) investing activities		-	(1,198)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		294,469	330,651
Cash and cash equivalents at the beginning of the year		1,808,301	1,477,650
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	19	2,102,770	1,808,301
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 31 form part of these financial statements

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. General information

The activities of the charity are those which help and protect hedgehogs native to the UK (*Erinaceus europaeus*). The charity runs a helpline offering advice on caring for poorly hedgehogs and maintains a database of approximately 600 carers in the UK. The charity supplies information packs to schools, veterinary practices and other groups as well as offering a wide range of leaflets and advice to the public.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition 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) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The British Hedgehog Preservation Society 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.

The Charity has not prepared Consolidated Financial Statements as the results of both Group entities are below the consolidation thresholds.

2.2 Income

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 recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.2 Income (continued)

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements..

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- N/A
Fixtures and fittings	- 15%
Computer equipment	- 20%

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

4. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	230,646	230,646	168,854
Legacies	366,349	366,349	404,869
Membership Income	58,666	58,666	57,166
Sundry Income	10,253	10,253	11,738
Total 2020	<u>665,914</u>	<u>665,914</u>	<u>642,627</u>
<i>Total 2019</i>	<u>642,627</u>	<u>642,627</u>	

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Deposit account interest received	8,914	8,914	6,209
<i>Total 2019</i>	<u>6,209</u>	<u>6,209</u>	

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Newsletter	3,758	3,758	2,977
Promotions	10,324	10,324	7,546
Advertising	2,325	2,325	2,365
Press Cuttings	16,115	16,115	14,496
Website Costs	1,667	1,667	288
Vale Course	2,100	2,100	1,390
Wages and Salaries	4,823	4,823	4,460
NI	106	106	90
Pension Costs	548	548	474
	<hr/>	<hr/>	<hr/>
	41,766	41,766	34,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	<hr/>	<hr/>	<hr/>
	34,086	34,086	
	<hr/> <hr/>	<hr/> <hr/>	

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

7. Analysis of Grants

	Grants to Institutions 2020 £	<i>Grants to Institutions 2019 £</i>
HedgeOX	4,200	12,600
Hedgehog Friendly Campus	34,377	22,655
Warwickshire Wildlife Trust	3,710	12,603
WildHogs Hedgehog Rescue	9,000	-
Gower Bird Hospital	2,500	-
ZSL - London Hedgehog Watch	20,125	-
Conservation Volunteers	34,107	11,305
Hedgehog Street Project	54,496	54,496
Total 2020	162,515	113,659

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Operating Expenditure	130,266	162,515	58,863	351,644	296,749
<i>Total 2019</i>	130,659	113,659	52,431	296,749	

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Hedgehog caring 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	77,602	77,602	73,257
Printing	24,038	24,038	20,633
Telephone	1,396	1,396	1,300
Postage	14,374	14,374	10,512
Sundry expenses	60	60	1,736
Stationery	686	686	1,194
Donations and grants	3,852	3,852	12,719
Other support costs	4,581	4,581	3,440
Travel costs	3,096	3,096	4,549
Conferences	289	289	-
Computer costs	292	292	1,319
	<u>130,266</u>	<u>130,266</u>	<u>130,659</u>

Analysis of support costs

	Hedgehog caring 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	32,286	32,286	30,277
Depreciation	945	945	945
Insurance	1,596	1,596	1,750
Bank charges	1,013	1,013	922
Light and heat	6,299	6,299	4,162
Repairs	2,477	2,477	622
Governance costs	14,247	14,247	13,753
	<u>58,863</u>	<u>58,863</u>	<u>52,431</u>

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £10,130 (2019 - £7,750).

10. Staff costs

	2020	<i>2019</i>
	£	£
Wages and salaries	98,695	94,045
Social security costs	5,294	4,519
Other pension costs	11,376	9,994
	115,365	<i>108,558</i>

The average number of persons employed by the Charity during the year was as follows:

	2020	<i>2019</i>
	No.	<i>No.</i>
Full time staff	2	2
Part time staff	4	4
	6	<i>6</i>

No employee received remuneration amounting to more than £60,000 in either year.

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £53,696 (2019: 49,587).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, expenses totalling £4,277 were reimbursed to 7 Trustees (2019 - £2,203 to 7 Trustees). The expenses related to meeting attendance costs.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2019	188,000	475	4,249	192,724
At 31 March 2020	<u>188,000</u>	<u>475</u>	<u>4,249</u>	<u>192,724</u>
Depreciation				
At 1 April 2019	-	223	2,076	2,299
Charge for the year	-	95	850	945
At 31 March 2020	<u>-</u>	<u>318</u>	<u>2,926</u>	<u>3,244</u>
Net book value				
At 31 March 2020	<u>188,000</u>	<u>157</u>	<u>1,323</u>	<u>189,480</u>
<i>At 31 March 2019</i>	<u>188,000</u>	<u>252</u>	<u>2,173</u>	<u>190,425</u>

13. Fixed asset investments

	Shares in group undertaking s £
Cost or valuation	
At 1 April 2019	15,000
At 31 March 2020	<u>15,000</u>
Net book value	
At 31 March 2020	15,000
<i>At 31 March 2019</i>	<u>15,000</u>

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Holding	Included in consolidation
British Hedgehog Preservation Society Trading Limited	03407846	UK	100%	No

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) £	Net assets £
British Hedgehog Preservation Society Trading Limited	91,113	78,347	12,766	30,873

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

14. Debtors

	2020	<i>2019</i>
	£	£
Due within one year		
Trade debtors	857	33
Amounts owed by group undertakings	-	8,361
Prepayments and accrued income	4,057	7,509
	4,914	15,903

15. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	£
Trade creditors	2,800	6,195
Amounts owed to group undertakings	2,388	-
Other taxation and social security	3,194	-
Accruals and deferred income	9,850	10,920
	18,232	17,115

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	<u>1,957,550</u>	<u>674,828</u>	<u>(393,410)</u>	<u>2,238,968</u>
Restricted funds				
Restricted Fund - Uist	<u>54,964</u>	<u>-</u>	<u>-</u>	<u>54,964</u>
Total of funds	<u>2,012,514</u>	<u>674,828</u>	<u>(393,410)</u>	<u>2,293,932</u>

Unrestricted Funds - these funds are held for the day to day running and operations of the Charity.

Restricted Funds - these are held in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland. This is a special project to stop the culling of Hedgehogs, the money was raised specifically for that purpose; however, hedgehog culling is not currently an issue in the area. This fund is held in-case the culling starts again; hence, no movement on the fund for the current period.

Statement of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds				
General funds	<u>1,639,164</u>	<u>648,771</u>	<u>(330,385)</u>	<u>1,957,550</u>
Restricted funds				
Restricted Funds - all funds	<u>55,349</u>	<u>65</u>	<u>(450)</u>	<u>54,964</u>
Total of funds	<u>1,694,513</u>	<u>648,836</u>	<u>(330,835)</u>	<u>2,012,514</u>

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	189,480	189,480
Fixed asset investments	-	15,000	15,000
Current assets	54,964	2,052,720	2,107,684
Creditors due within one year	-	(18,232)	(18,232)
Total	54,964	2,238,968	2,293,932

Analysis of net assets between funds - prior period

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	-	190,425	190,425
Fixed asset investments	-	15,000	15,000
Current assets	54,964	1,769,239	1,824,203
Creditors due within one year	-	(17,114)	(17,114)
Total	54,964	1,957,550	2,012,514

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	281,418	318,001
Adjustments for:		
Depreciation charges	945	945
Decrease in debtors	10,989	7,740
Increase in creditors	1,117	5,163
Net cash provided by operating activities	294,469	331,849

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

19. Analysis of cash and cash equivalents

	2020	<i>2019</i>
	£	£
Cash in hand	2,102,770	<i>1,808,301</i>
Total cash and cash equivalents	2,102,770	<i>1,808,301</i>

20. Analysis of changes in net debt

	At 1 April 2019	Cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	1,808,301	294,469	2,102,770
	1,808,301	294,469	2,102,770

21. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,376 (2019: £9,945). Contributions totalling £nil (2019: £nil) were payable to the fund at the balance sheet date.

22. Related party transactions

British Hedgehog Preservation Society Trading Limited is a wholly owned subsidiary of the charity.

During the year the charity has operated an intercompany account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited was owed from the charity £2,388 (2019: they owed the charity £8,361).

During the year the subsidiary received income of £56,757 (2019: £52,182) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £781 (2019: £746) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £13,177 (2019: £9,583) of wages incurred to the subsidiary to reflect the element of the employees work relating to that company.

During the year the charity received a donation to its parent charity of £19,247 (2019: £12,084). A donation of £12,766 (2019: £28,128) is planned to be received post year end.