

Charity number: 1164542

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 8
Independent auditors' report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 27

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2019

Trustees

Ms K Bullen
Ms M Hammond (deceased 17 September 2018)
Ms L Rennard, Vice Chair
Mr P H Fallows
Mr M Weaver, Chair
Ms S Guy

Charity registered number

1164542

Registered office

Hedgehog House, Dhustone, Clee Hill, Ludlow, Shropshire, SY8 3PQ

Company secretary

Fay Vass

Independent auditors

Whittingham Riddell LLP, Belmont House, Shrewsbury Business Park, Shrewsbury, Shropshire, SY2 6LG

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 April 2018 to 31 March 2019. 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 charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

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 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.

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 aims is detailed in the Achievements and Performance section of this report.

b. Activities for achieving objectives

The charity undertakes the following activities:

Maintains a network of approx. 600 hedgehog carers and puts 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 and social media;
Supplies the public and schools with information packs and raises the 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 an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

c. Volunteers

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

Achievements and performance

a. Financial results

The Charity ended the financial year with net assets amounting to £2,012,514. Income amounted to £648,836 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £330,835 and continues to be tightly controlled.

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 Marjorie Hammond. As a retired Head Teacher, Marjorie helped us develop our Educational materials and was instrumental in producing the junior newsletter (The Hoglet) for the six years it ran, with her fellow Trustee Kay Bullen - her partner Bob kindly providing illustrations. She had a lifelong love of nature and her passing is a great loss to BHPS. We will all miss her very much.

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. 82 Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out 109 Carer Packs and 53 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 11,100.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

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.

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 60,000 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.

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. In July as part of the project we published an advice booklet for Farmers to encourage them to manage their land in a way that benefits hedgehogs. The booklet is available on our website as well as on the Hedgehog Street website and we have paper copies available too. To engage as many farmers as possible we had the booklet enclosed in copies of Farmers Weekly (circulation of over 46,000) and it was also included in their e-news post to over 34,000. On the Farmers Weekly website, which attracts over 365,000 visitors per month, we had a webpage, and an online article. Trustees have committed funds of over £108,000 to the continuation of the Hedgehog Street over the next two years.

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 6th to 12th 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 produced a 25 minute 'programme' for the internet with our new Patron David Domoney at his studio. The film offered advice and guidance on helping hedgehogs and was viewed 44,000 times on our Facebook page alone. We utilised social media, using #hedgehogweek. This was very much a week dedicated to our Education aim.

HedgeOX

In June we launched HedgeOX – a project we are funding in Oxford with the Felix Byam Shaw Foundation. The project is being run by Hugh Warwick and aims to make Oxford more hedgehog friendly. This project runs initially for one year and will hopefully provide a template for other towns to become more hedgehog friendly too

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

Hedgehog Close Film

Our 'Hedgehog Close' film, launched during last year's Hedgehog Awareness Week won two awards at the Charity Film Awards, scooping silver in our category as well as the prestigious 'People's Choice' Award! We were delighted that this cute but informative film was so well received and shared, making many people aware of the problems hedgehogs face in our own back yards, and how we can help to solve them.

Rehabilitators

As well as offering a 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 £50 per person but we subsidise the cost for people who are listed on our directory of carers, so it only costs them £20. So far 1,230 people have attended the course.

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 190,000 followers on Facebook and over 48,000 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, two young boys called Edward and William Battersby and their father were amazing this year! They walked from the West to the East coast of Britain for BHPS, covering an impressive 309km and raising £7,050.14 in the process! Our thanks to them and all the other amazing, creative and kind fundraisers and their supporters!

Hobsons Brewery continue to be fantastic sponsors of the Charity, this year donating another £3,600 being made up of donations per bottle or glass of their Old Prickly beer sold. We are delighted they are so very supportive of our work and we attended Burwarton Agricultural Show with a stand as their guests.

Pam Ayres wrote a very poignant poem called 'The Last Hedgehog' penned to make people think about how they can help hedgehogs before it's too late. She very kindly donated the advance for the book to BHPS and it has proved to be a very popular item in our online shop.

The online shop has proved to be very successful, increasing orders as well as interest in our website. The increase in orders has of course resulted in an increase in profit which is donated to the Society at the end of each Trading year. This year the amount donated from profits enabled the Trading Company to donate £12,084 to the Charity.

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

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

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. 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.

c. 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 supporters 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 year the amount of free reserves stands at £1,752,125 (2018: £1,433,992). 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.

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 being an individual Supporter remains at just £7.50 per year, putting all those payments together, along with generous legacies, enables us to commit to such ambitious projects to help our nation's hedgehogs. As well as the Supporters, the Charity has enjoyed fantastic help 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 2019

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 founders in 1985.

b. Method of appointment or election of Trustees

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. 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.

d. Organisational structure and decision making

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.

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: Peter Fallows and Marion Horscroft.
Company Secretary: Fay Vass.

The Company's independent auditors are: Whittingham Riddell LLP, Belmont House, Shrewsbury Business Park, Shrewsbury Shropshire SY2 6LG.

f. 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 manage our exposure to the major risks.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

Plans for future periods

a. Future developments

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

Trustees' responsibilities statement

The Trustees (who are also directors of British Hedgehog Preservation Society for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

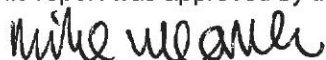
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 charitable company'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 charitable company's auditors are aware of that information.

This report was approved by the Trustees, on 1 October 2019 and signed on their behalf by:



Mr M Weaver, Chair
Trustee

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 2019 which comprise the Statement of financial activities incorporating income and expenditure account, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure 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 charitable company 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 charitable company'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

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 (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company 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

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 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.



Whittingham Riddell LLP

Chartered Accountants
Statutory Auditors

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date: 9 October 2019

Whittingham Riddell LLP 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 INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	642,627	-	642,627	863,331
Investments	3	6,144	65	6,209	2,435
TOTAL INCOME		648,771	65	648,836	865,766
EXPENDITURE ON:					
Raising funds		34,086	-	34,086	34,281
Charitable activities	5,6,7	296,299	450	296,749	300,537
TOTAL EXPENDITURE		330,385	450	330,835	334,818
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		318,386	(385)	318,001	530,948
NET MOVEMENT IN FUNDS		318,386	(385)	318,001	530,948
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,639,164	55,349	1,694,513	1,163,565
TOTAL FUNDS CARRIED FORWARD		1,957,550	54,964	2,012,514	1,694,513

The notes on pages 15 to 27 form part of these financial statements.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY
REGISTERED NUMBER:

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	10		190,425		190,172
Investments	11		15,000		15,000
			205,425		205,172
CURRENT ASSETS					
Debtors	12	15,903		23,643	
Cash at bank and in hand		1,808,301		1,477,650	
		1,824,204		1,501,293	
CREDITORS: amounts falling due within one year	13	(17,115)		(11,952)	
NET CURRENT ASSETS			1,807,089		1,489,341
NET ASSETS			2,012,514		1,694,513
CHARITY FUNDS					
Restricted funds	14		54,964		55,349
Unrestricted funds	14		1,957,550		1,639,164
TOTAL FUNDS			2,012,514		1,694,513

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 1 October 2019 and signed on their behalf, by:

Mike Weaver

Mr M Weaver, Chair

The notes on pages 15 to 27 form part of these financial statements.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by operating activities	16	<u>331,849</u>	<u>528,564</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(1,198)</u>	<u>-</u>
Net cash used in investing activities		<u>(1,198)</u>	<u>-</u>
Change in cash and cash equivalents in the year		330,651	528,564
Cash and cash equivalents brought forward		<u>1,477,650</u>	<u>949,086</u>
Cash and cash equivalents carried forward	17	<u>1,808,301</u>	<u>1,477,650</u>

The notes on pages 15 to 27 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

1.2 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.3 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.

1.4 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	nil
Fixtures and fittings	-	15% straight line
Computer equipment	-	20% straight line

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.5 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 fair 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 shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

Subsidiary undertakings

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

1.6 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 Bank.

1.7 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.

1.8 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.

1.9 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 within interest payable and similar charges.

1.10 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.

1.11 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.

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES (continued)

1.12 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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	168,854	-	168,854	124,379
Legacies	404,869	-	404,869	661,902
Membership Income	57,166	-	57,166	72,546
Sundry Income	11,738	-	11,738	4,504
	<u>642,627</u>	<u>-</u>	<u>642,627</u>	<u>863,331</u>
Total donations and legacies	<u>642,627</u>	<u>-</u>	<u>642,627</u>	<u>863,331</u>
Total 2018	<u>863,331</u>	<u>-</u>	<u>863,331</u>	

3. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Deposit account interest received	6,144	65	6,209	2,435
	<u>6,144</u>	<u>65</u>	<u>6,209</u>	<u>2,435</u>
Total 2018	<u>2,435</u>	<u>-</u>	<u>2,435</u>	

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

4. ANALYSIS OF GRANTS

	Grants to Institutions 2019 £	Total 2019 £	Total 2018 £
Grants, Activities	113,659	113,659	79,294
<i>Total 2018</i>	<i>79,294</i>	<i>79,294</i>	

5. DIRECT COSTS

	Charitable Activities £	Total 2019 £	Total 2018 £
Telephone	1,300	1,300	1,241
Postage and stationery	32,339	32,339	42,780
Sundry expenses	1,736	1,736	2,793
Volunteers expenses - Uist	-	-	454
Donations and grants	12,719	12,719	2,525
Other support costs	3,440	3,440	1,564
Travel costs	4,549	4,549	4,781
Research costs	-	-	48,000
Computer costs	1,319	1,319	2,543
Wages and salaries	64,096	64,096	59,153
National insurance	2,350	2,350	1,441
Pension cost	6,811	6,811	6,152
	130,659	130,659	173,427
<i>Total 2018</i>	<i>167,275</i>	<i>167,275</i>	

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

6. SUPPORT COSTS

	Support Costs £	Total 2019 £	Total 2018 £
Insurance	1,750	1,750	1,870
Bank charges	922	922	875
Light and heat	4,162	4,162	3,857
Repairs	622	622	545
Wages and salaries	25,489	25,489	24,276
National insurance	2,079	2,079	1,168
Pension cost	2,709	2,709	2,524
Depreciation	945	945	716
	<u>38,678</u>	<u>38,678</u>	<u>35,831</u>
<i>Total 2018</i>	<u>42,434</u>	<u>42,434</u>	

7. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Auditors remuneration	9,300	-	9,300	7,926
Accountancy fee	2,220	-	2,220	1,800
Legal fees	30	-	30	30
Trustees expenses reimbursed	2,203	-	2,203	2,229
	<u>13,753</u>	<u>-</u>	<u>13,753</u>	<u>11,985</u>

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	945	716
Auditors' remuneration - audit	7,750	5,500

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

7 Trustees received reimbursement of expenses amounting to £2,203 in the current year. (2018 - £2,229).

The Auditor's remuneration amounts to an Audit fee of £7,750 (2018 - £5,500), which includes the British Hedgehog Preservation Society Trading Limited's audit fee. This has been recharged through the quarterly management charges.

9. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	94,045	87,762
Social security costs	4,519	2,691
Other pension costs	9,994	9,127
	108,558	99,580

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

	2019 No.	2018 No.
Employees	4	4

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

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2018	188,000	475	3,051	191,526
Additions	-	-	1,198	1,198
At 31 March 2019	188,000	475	4,249	192,724
Depreciation				
At 1 April 2018	-	128	1,226	1,354
Charge for the year	-	95	850	945
At 31 March 2019	-	223	2,076	2,299
Net book value				
At 31 March 2019	188,000	252	2,173	190,425
At 31 March 2018	188,000	347	1,825	190,172

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
Market value	
At 1 April 2018 and 31 March 2019	15,000

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Holding
British Hedgehog Preservation Society Trading Limited	100%

The aggregate of the share capital and reserves as at 31 March 2019 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
British Hedgehog Preservation Society Trading Limited	46,233	28,128

12. DEBTORS

	2019 £	2018 £
Trade debtors	33	686
Amounts owed by group undertakings	8,361	7,591
Prepayments and accrued income	7,509	15,366
	15,903	23,643

13. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	6,195	4,872
Accruals and deferred income	10,920	7,080
	17,115	11,952

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

The Uist Restricted Fund is in respect of the Uist Hedgehog Rescue, an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General Funds	1,107,780	863,223	(331,839)	1,639,164
Restricted funds				
Restricted Funds - Uist	55,785	18	(454)	55,349
Total of funds	1,163,565	863,241	(332,293)	1,694,513

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General funds	1,639,164	648,771	(330,385)	1,957,550
Restricted funds	55,349	65	(450)	54,964
	1,694,513	648,836	(330,835)	2,012,514

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2018</i>
	£	£	£	£
General funds	1,107,780	863,223	(331,839)	1,639,164
Restricted funds	55,785	18	(454)	55,349
	<u>1,163,565</u>	<u>863,241</u>	<u>(332,293)</u>	<u>1,694,513</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	<i>Unrestricted funds 2019</i>	<i>Restricted funds 2019</i>	<i>Total funds 2019</i>
	£	£	£
Tangible fixed assets	190,425	-	190,425
Fixed asset investments	15,000	-	15,000
Current assets	1,769,240	54,964	1,824,204
Creditors due within one year	(17,115)	-	(17,115)
	<u>1,957,550</u>	<u>54,964</u>	<u>2,012,514</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018</i>	<i>Restricted funds 2018</i>	<i>Total funds 2018</i>
	£	£	£
Tangible fixed assets	190,172	-	190,172
Fixed asset investments	15,000	-	15,000
Current assets	1,445,944	55,349	1,501,293
Creditors due within one year	(11,952)	-	(11,952)
	<u>1,639,164</u>	<u>55,349</u>	<u>1,694,513</u>

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	318,001	530,948
Adjustment for:		
Depreciation charges	945	716
Decrease/(increase) in debtors	7,740	(2,270)
Increase/(decrease) in creditors	5,163	(830)
Net cash provided by operating activities	331,849	528,564

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	1,808,301	1,477,650
Total	1,808,301	1,477,650

THE BRITISH HEDGEHOG PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

18. 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 £9,945 (2018: £9,127). Contributions totalling £nil (2018: £nil) were payable to the fund at the balance sheet date and are included in creditors.

19. RELATED PARTY TRANSACTIONS

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

During the year the charity has operated a loan account with its subsidiary, at the end of the year British Hedgehog Preservation Society Trading Limited owed the charity £8,361 (2018: £7,591).

During the year the subsidiary received income of £52,182 (2018: £24,821) on behalf of the charity which was recharged through the loan account. The charity incurred expenditure of £746 (2018: £491) on behalf of its subsidiary which was also recharged through the loan account.

In addition the charity recharged £9,953 (2018: £9,771) 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 £12,084 (2018: £4,638). A donation of £28,128 (2018: £12,084) is planned to be received post year end.