

Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
for  
British Hedgehog Preservation Society

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
Statutory Auditors  
2 Wyevale Business Park  
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Herefordshire  
HR4 7BS

British Hedgehog Preservation Society

Contents of the Financial Statements  
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 24
Detailed Statement of Financial Activities	25 to 26

British Hedgehog Preservation Society

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**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 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;
- 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **a. Financial results**

The Charity ended the financial year with net assets amounting to £2,456,450. Income amounted to £507,536 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £345,018 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

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. A call log maintained during part of this year indicates volume of phone calls received to be around 10,000 per year. We also receive many requests via social media, having very active Facebook and Twitter accounts. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local contact and/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 the directory we maintain (currently around 600) 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 11,700.

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. We also get excellent take up of our letters to the editor, send either in response to articles on hedgehogs or with timely advice (for example, heatwaves or bonfire night) Carers from the directory also take some BHP5 media calls if there is a need for a local angle.

#### **Hedgehogs added to UK Red List**

In July hedgehogs were added to the UK Red List for British Mammals as vulnerable to extinction which is of great concern. The recognition of the vulnerable status of the hedgehog is, however, an opportunity. It will give impetus to those of us campaigning to protect the habitats that the hedgehog needs to thrive, and increase the awareness of the importance of connecting those habitats.

What individuals do on behalf of the hedgehog is amazing and makes such a difference locally. But we need Government to enforce wildlife-friendly practices. From farming to development to transport - wildlife needs to be taken seriously.

We are calling on Government, in the light of this new internationally recognised classification, to increase the protection offered to the hedgehog under the Wildlife and Countryside Act by moving it to schedule 5, allowing the level of protection appropriate for such a keystone species in decline. To that end we set up a petition on the Government website asking for greater legal protection for hedgehogs, the petition attracted 108,327 signatures and is awaiting a date for a debate in Parliament.

#### **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](http://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. We are celebrating the 10th birthday of the nationwide project throughout 2021. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 90,000 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. Advice booklets created for Land Managers, Developers and Farmers are available on our website as well as on the Hedgehog Street website and we have paper copies available too; these are to encourage more consideration for hedgehogs for managers of such sites. Trustees committed funds of over £54,000 to the Hedgehog Street project during this year and are agreeing terms for the new phase of the project after this current phase ended in December 2020.

#### **Developers**

We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) who pledge to create hedgehog highways in all their new build properties whenever possible. This year Hedgehog Street partnered with Taylor Wimpey to develop their commitment to installing Hedgehog Highways. Connectivity is important to allow hedgehogs to use habitat. Developers working with us are installing the highways - 13cm square holes that are created at ground level in fencing and other barriers - to allow access between gardens and wilder areas. We are also encouraging developers to work with us to find more ways of helping hedgehogs on site. With some of the larger developers on board we are hoping more companies will pledge to make this small but important feature a part of every new build

#### **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 are used to provide a handover point on the island where the hedgehogs are housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds are also used to relocate the hedgehogs to the mainland where they are given a health check and safely released. With COVID19 restrictions this work has not been undertaken at the usual scale this year. 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 3rd to 9th May 2020 and despite COVID19 issues was extremely busy with people getting involved with leaflet drops to neighbours, writing letters to the press, holding awareness and fundraising events (often online) and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as Sir Tim Rice, Steve Backshall, Robin Ince, Julia Bradbury, Chris Packham, Pam Ayres and Rahul Mandal. We commissioned Hugh Warwick to create and film a 40-minute online talk that could be used for virtual meetings of groups such as WI, U3A, etc. The video is freely available on our website and has been viewed almost 3,000 times. The very talented and generous Ann Ross donated a series of infographics for release during the week offering advice on helping hedgehog and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim.

### **Robotic Lawn Mower Study**

Having been concerned about reports that robotic lawnmowers (especially those left running at night) pose a threat to hedgehogs, we have commissioned a research project by Dr Sophie Lund-Rasmussen to find out if this is the case. No live hedgehogs were placed in danger, with the research using hedgehogs that had sadly passed away at a rescue centre. If the study shows that the mowers can indeed harm or even kill hedgehogs, we will be able to offer advice to the industry on manufacturing 'hedgehog friendly' versions of their machines and to the public on how best to help hedgehogs when caring for their lawn. This project is in collaboration with Animal Protection Denmark, Pindsvine Plejerne and WILD CRU at Oxford University.

### **Glasgow HogWatch**

The Glasgow HogWatch project ended this year, it was delivered by The Conservation Volunteers (TCV). However, we agreed funding for a second phase, being re-named HogWatch Scotland and expanding its reach across the country. HogWatch Scotland has a Scottish hedgehog officer to run training, surveys and engagement workshops. Throughout the 2019 project, 74 dedicated volunteers joined in the nocturnal hedgehog surveys, training courses were delivered to 152 participants and 1000 hedgerow tree species were planted in Glasgow City Council areas. A further 400 were planted to create new hedge corridors in the grounds of 4 primary schools. The project hosted 16 sessions with 8 primary schools across the Glasgow area, discussing ways to make the school hedgehog-friendly and hosting litter picks.

### **Glue Traps**

We launched a campaign to remove glue traps from sale across the UK. These indiscriminate traps are covered with strong non-drying glue that smells attractive to rodents. Of course, it's not only rodents that will walk on the card, and any species that touches the card becomes firmly stuck and cannot escape, leading to a slow and painful death. Several hedgehog rehabilitators had reported hedgehogs becoming stuck in these traps, some of which could not be saved. These traps are easily available through online sellers and, though larger retailers mostly appear to not sell them, we understand lots of local hardware stores etc are offering them for sale too. We produced a sample letter and fact sheet for supporters to send to their local retailers, asking them to stop selling the traps.

### **Hedgehog Friendly Campus**

An additional year of funding was agreed for this dynamic project to continue and expand on the excellent work happening in universities across the UK. Renewed funding will see expansion to work with some Primary Schools and Further Education Colleges. Hedgehog Friendly Campus provides a best practice toolkit which staff and students can apply on their campus/college/school. 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, college and schools who complete enough actions.

63 universities have now received an accreditation. Bronze universities will continue to Silver and Gold, and Silver will continue to Gold, using what they've already learned to make bigger, better changes.

The project continued during lockdown, even though staff and students were away from campus for a great deal of the year; participants ran social media campaigns, online competitions, craft activities and webinars to raise awareness of the hedgehog's plight.

### **Rehabilitators**

As well as offering an emergency grant scheme to help carers who need financial assistance, we continue to ensure every one of the 600 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 1,419 people have attended the course. With the COVID19 restrictions several courses had to be cancelled or rescheduled and those that did run could only accommodate half the delegates that would usually attend.

### **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 share the post to their own Facebook pages and spread the word very quickly. We have more than 200,000 followers on Facebook and over 54,000 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! We are especially grateful for their efforts during the COVID19 pandemic which of course has had an impact on events and more usual fundraising streams.

The online shop has proved to be very successful. An apparent boost in online shopping with the COVID19 lockdown restrictions led to the shop being busier than usual and more orders placed. The shop online is one of the most popular areas of our website and is likely to increase traffic to other areas of the site. All profits from the Trading Company are donated to the Charity each year and we receive kind donations given with orders too.

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.

### **COVID-19**

Again, many of our projects were 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. For much of this financial year, the office remained open but manned by just one person so requests and orders may have taken slightly longer than usual. Hedgehog rescue calls were being taken daily and advice given for first aid. Local rescue numbers were given out when possible. Some rescues have arrangements with their vets, and some can offer advice on rescue by telephone, but obviously the restrictions at any point of the year impacted massively on what many could do.

### **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 £2,401,486 (2020: £2,238,968). 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.

Trustees are aware of the reserves the Charity holds and are incredibly grateful for them. They plan to employ a consultant to guide them through a strategic review to formalise plans for the coming years that ensures carefully considered spending on areas that support our constitutional aims.

#### **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 and donations, 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.

### **FUTURE PLANS**

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

## **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 originally 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: Marion Horscroft and Imogen Verret.

Company Secretary: Fay Vass.

The Company's independent auditors are:

Thorne Widgery, 2 Wyevale Business Park, King's Acre, Hereford, HR4 7BS

### **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 mitigate our exposure to the major risks.

### **Engagement with suppliers, customers and others**

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. . 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.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1164542

### **Principal address**

Hedgehog House  
Dhustone  
Ludlow  
Shropshire  
SY8 3PL

British Hedgehog Preservation Society

Report of the Trustees  
for the Year Ended 31 March 2021

**Trustees**

Ms S Guy (Chair)  
Dr N J Reeve  
Ms I Verret  
Mrs K E Bullen  
Ms L H Rennard (Vice Chair)

**Auditors**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
Statutory Auditors  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

**Chief Executive**

Miss F Vass

**FUNDS HELD AS CUSTODIAN FOR OTHERS**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

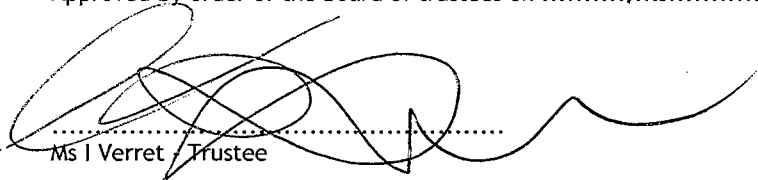
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on .....6/8/21..... and signed on its behalf by:

  
.....  
Ms I Verret - Trustee

Report of the Independent Auditors to the Trustees of  
British Hedgehog Preservation Society

**Opinion**

We have audited the financial statements of British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 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 UK, including the FRC'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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees 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.

Report of the Independent Auditors to the Trustees of  
British Hedgehog Preservation Society

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Fraud and breaches of laws and regulations - ability to detect**

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- o Enquiring of trustees, the finance committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
- o Reading Trustees' meetings and finance committee minutes.
- o Considering performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account our overall knowledge of the control environment, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is non-judgemental and straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks. We performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by finance management/ those posted and approved by the same user/ those posted to unusual accounts.

**Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations**

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Report of the Independent Auditors to the Trustees of  
British Hedgehog Preservation Society

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation and the Charities Act legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the loss of the Charity's license to operate. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, data protection, anti-money laundering and specific areas of other legislation recognising the nature of the Charity's activities.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of management, inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

**Context of the ability of the audit to detect fraud or breaches of law or regulation**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Thorne Widgery*

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: .....11/8/21.....

British Hedgehog Preservation Society

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	503,742	-	503,742	665,914
Investment income	4	<u>1,991</u>	<u>-</u>	<u>1,991</u>	<u>8,914</u>
<b>Total</b>		<b>505,733</b>	<b>-</b>	<b>505,733</b>	<b>674,828</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	34,848	-	34,848	41,766
Charitable activities Hedgehog Caring	6	<u>310,170</u>	<u>-</u>	<u>310,170</u>	<u>351,644</u>
<b>Total</b>		<b>345,018</b>	<b>-</b>	<b>345,018</b>	<b>393,410</b>
<b>NET INCOME</b>		<b>160,715</b>	<b>-</b>	<b>160,715</b>	<b>281,418</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>2,238,968</u>	<u>54,964</u>	<u>2,293,932</u>	<u>2,012,514</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>2,399,683</u></b>	<b><u>54,964</u></b>	<b><u>2,454,647</u></b>	<b><u>2,293,932</u></b>

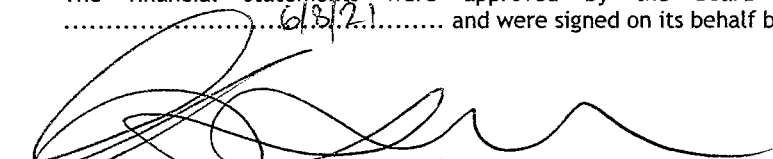
The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	190,188	-	190,188	189,480
Investments	14	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
		205,188	-	205,188	204,480
<b>CURRENT ASSETS</b>					
Debtors	15	52,360	-	52,360	4,914
Cash at bank and in hand		<u>2,163,107</u>	<u>54,964</u>	<u>2,218,071</u>	<u>2,102,770</u>
		2,215,467	54,964	2,270,431	2,107,684
<b>CREDITORS</b>					
Amounts falling due within one year	16	(20,972)	-	(20,972)	(18,232)
		<u>2,194,495</u>	<u>54,964</u>	<u>2,249,459</u>	<u>2,089,452</u>
<b>NET CURRENT ASSETS</b>					
		<u>2,399,683</u>	<u>54,964</u>	<u>2,454,647</u>	<u>2,293,932</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>2,399,683</u>	<u>54,964</u>	<u>2,454,647</u>	<u>2,293,932</u>
<b>NET ASSETS</b>					
		<u>2,399,683</u>	<u>54,964</u>	<u>2,454,647</u>	<u>2,293,932</u>
<b>FUNDS</b>					
Unrestricted funds	17			2,399,683	2,238,968
Restricted funds				<u>54,964</u>	<u>54,964</u>
<b>TOTAL FUNDS</b>					
				<u>2,454,647</u>	<u>2,293,932</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6.3.21 and were signed on its behalf by:



Ms I Verret - Trustee

British Hedgehog Preservation Society

Cash Flow Statement  
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>115,376</u>	<u>285,555</u>
Net cash provided by operating activities		<u>115,376</u>	<u>285,555</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,066)	-
Interest received		<u>1,991</u>	<u>8,914</u>
Net cash (used in)/provided by investing activities		<u>(75)</u>	<u>8,914</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>115,301</u>	<u>294,469</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>2,102,770</u>	<u>1,808,301</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>2,218,071</u></u>	<u><u>2,102,770</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	160,715	281,418
Adjustments for:		
Depreciation charges	1,358	945
Interest received	(1,991)	(8,914)
(Increase)/decrease in debtors	(47,446)	10,989
Increase in creditors	<u>2,740</u>	<u>1,117</u>
Net cash provided by operations	<u>115,376</u>	<u>285,555</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>2,102,770</u>	<u>115,301</u>	<u>2,218,071</u>
	<u>2,102,770</u>	<u>115,301</u>	<u>2,218,071</u>
Total	<u>2,102,770</u>	<u>115,301</u>	<u>2,218,071</u>

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

**Preparation of consolidated financial statements**

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

**Going concern and Covid 19**

The Trustees have considered the effects of Covid 19 on the future of the organisation and feel with the levels of unrestricted cash reserves the British Hedgehog Preservation Society is in a sound financial position therefore the going concern basis is considered appropriate for at least twelve months from date of signing these financial statements.

**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.

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.

**Interest receivable**

1. ACCOUNTING POLICIES - continued

**Income**

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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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%

**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.

1. **ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**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.

**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.

**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.

**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.

**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.

**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. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements 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.

**3. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Membership income	62,452	58,666
Donations	174,146	211,399
Legacies	237,799	366,349
Sundry income	3,225	10,253
Profits donated from trading	<u>26,120</u>	<u>19,247</u>
	<u>503,742</u>	<u>665,914</u>

**4. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>1,991</u>	<u>8,914</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Staff costs	5,411	5,477
Advertising	1,991	2,325
Newsletter	7,719	3,758
Promotions	1,301	10,324
Press Cuttings	14,326	16,115
Website costs	1,580	1,667
Vale course	<u>2,520</u>	<u>2,100</u>
	<u>34,848</u>	<u>41,766</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Hedgehog Caring	<u>108,522</u>	<u>148,774</u>	<u>52,874</u>	<u>310,170</u>

## 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Staff costs	77,496	77,602
Telephone	1,269	1,396
Postage and stationery	12,205	15,060
Sundries	262	60
Printing	10,317	24,038
Donations and grants to carers	4,527	3,852
Other support costs	2,191	4,581
Travel costs	180	3,096
Conferences	-	289
Computer costs	-	292
UIST	75	-
	<u>108,522</u>	<u>130,266</u>

## 8. GRANTS PAYABLE

	31.3.21 £	31.3.20 £
Hedgehog Caring	<u>148,774</u>	<u>162,515</u>

The total grants paid to institutions during the year was as follows:

	31.3.21 £	31.3.20 £
HedgeOX	5,790	4,200
Hedgehog Friendly Campus	37,970	34,377
Warwickshire Wildlife Trust	-	3,710
WildHogs Hedgehog Rescue	-	9,000
Gower Bird Hospital	-	2,500
ZSL - London Hedgehog Watch	47,925	20,125
Conservation Volunteers	-	34,107
Hedgehog Street Project	<u>54,496</u>	<u>54,496</u>
	<u>146,181</u>	<u>162,515</u>

Included within Grants Payable are Grants paid to Individuals totalling £2,593 (2020: £nil)

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Hedgehog Caring	<u>40,225</u>	<u>1,164</u>	<u>11,485</u>	<u>52,874</u>

Support costs, included in the above, are as follows:

**Management**

	31.3.21 Hedgehog Caring £	31.3.20 Total activities £
Wages	27,085	26,808
Social security	1,391	2,435
Pensions	3,766	3,043
Insurance	1,254	1,596
Light and heat	2,997	6,299
Repairs	2,374	2,477
Depreciation of tangible and heritage assets	<u>1,358</u>	<u>945</u>
	<u>40,225</u>	<u>43,603</u>

**Finance**

	31.3.21 Hedgehog Caring £	31.3.20 Total activities £
Bank charges	<u>1,164</u>	<u>1,013</u>

**Governance costs**

	31.3.21 Hedgehog Caring £	31.3.20 Total activities £
Auditors' remuneration	6,992	11,274
Management accounts	3,513	2,973
Trustees expenses	<u>980</u>	<u>-</u>
	<u>11,485</u>	<u>14,247</u>

## 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 March 2021, expenses totalling £980 were reimbursed to 5 Trustees (2020 - £4,277 to 7 Trustees). The expenses related to meeting attendance costs.

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	96,732	98,695
Social security costs	4,967	5,294
Other pension costs	<u>13,450</u>	<u>11,376</u>
	<u>115,149</u>	<u>115,365</u>

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

	31.3.21	31.3.20
Full time staff	2	2
Part time staff	<u>4</u>	<u>4</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £54,359 (2020: £53,696).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	665,914	-	665,914
Investment income	<u>8,914</u>	<u>-</u>	<u>8,914</u>
<b>Total</b>	674,828	-	674,828
<b>EXPENDITURE ON</b>			
Raising funds	41,766	-	41,766
<b>Charitable activities</b>			
Hedgehog Caring	<u>351,644</u>	<u>-</u>	<u>351,644</u>
<b>Total</b>	<u>393,410</u>	<u>-</u>	<u>393,410</u>
<b>NET INCOME</b>	281,418	-	281,418
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,957,550</u>	<u>54,964</u>	<u>2,012,514</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,238,968</u>	<u>54,964</u>	<u>2,293,932</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	188,000	475	4,249	192,724
Additions	-	-	2,066	2,066
At 31 March 2021	<u>188,000</u>	<u>475</u>	<u>6,315</u>	<u>194,790</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	318	2,926	3,244
Charge for year	-	95	1,263	1,358
At 31 March 2021	-	<u>413</u>	<u>4,189</u>	<u>4,602</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>188,000</u>	<u>62</u>	<u>2,126</u>	<u>190,188</u>
At 31 March 2020	<u>188,000</u>	<u>157</u>	<u>1,323</u>	<u>189,480</u>

## 14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	<u>15,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>15,000</u>
At 31 March 2020	<u>15,000</u>

There were no investment assets outside the UK.

The charity has a wholly owned trading subsidiary, British Hedgehogs Preservation Society Trading Ltd (03407846), which is incorporated in the United Kingdom. The company gifts its profits to the charity. A summary of trading results is shown below.

	2021 £	2020 £
Turnover	112,672	91,112
Cost of sales	<u>(65,699)</u>	<u>(51,827)</u>
Gross Profit	46,973	39,285
Admin expenses	(41,816)	(29,521)
Other operating income	<u>10,000</u>	<u>-</u>
<b>Operating profit</b>	<u>15,157</u>	<u>12,764</u>
Interest receivable and similar income	-	1
<b>Profit before tax</b>	<u>15,157</u>	<u>12,765</u>
<b>Net assets</b>	<u>19,909</u>	<u>30,872</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.21	31.3.20
	£	£
Trade debtors	1,727	857
Amounts owed to group undertakings	48,210	-
Prepayments and accrued income	<u>2,423</u>	<u>4,057</u>
	<u>52,360</u>	<u>4,914</u>

<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.21	31.3.20
	£	£
Trade creditors	11,144	2,800
Social security and other taxes	-	3,194
Amounts owed to group undertakings	-	2,388
Accrued expenses	<u>9,828</u>	<u>9,850</u>
	<u>20,972</u>	<u>18,232</u>

<b>17. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.3.21
	At 1.4.20	£	£
	£		
<b>Unrestricted funds</b>			
General fund	2,238,968	160,715	2,399,683
<b>Restricted funds</b>			
Restricted Funds	54,964	-	54,964
	<u>2,293,932</u>	<u>160,715</u>	<u>2,454,647</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	505,733	(345,018)	160,715
	<u>505,733</u>	<u>(345,018)</u>	<u>160,715</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	1,957,550	281,418	2,238,968
<b>Restricted funds</b>			
Restricted Funds	54,964	-	54,964
<b>TOTAL FUNDS</b>	<u>2,012,514</u>	<u>281,418</u>	<u>2,293,932</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	674,828	(393,410)	281,418
<b>TOTAL FUNDS</b>	<u>674,828</u>	<u>(393,410)</u>	<u>281,418</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.

**18. EMPLOYEE BENEFIT OBLIGATIONS**

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 £13,451 (2020: £11,376). Contributions totalling £nil (2020: £nil) were payable to the fund at the balance sheet date.

**19. RELATED PARTY DISCLOSURES**

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 owed the charity £48,210 (2020: owed from the charity £2,388).

During the year the subsidiary received income of £44,106 (2020: £56,757) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,027 (2020: £781) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £21,698 (2020: £13,177) 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 £12,766 (2020: £19,247). A donation of £13,355 (2020: £12,766) is planned to be received post year end.

British Hedgehog Preservation Society

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership income	62,452	58,666
Donations	174,146	211,399
Legacies	237,799	366,349
Sundry income	3,225	10,253
Profits donated from trading	<u>26,120</u>	<u>19,247</u>
	503,742	665,914
<b>Investment income</b>		
Deposit account interest	<u>1,991</u>	<u>8,914</u>
<b>Total incoming resources</b>	505,733	674,828
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	4,546	4,823
Social security	233	106
Pensions	632	548
Advertising	1,991	2,325
Newsletter	7,719	3,758
Promotions	1,301	10,324
Press Cuttings	14,326	16,115
Website costs	1,580	1,667
Vale course	<u>2,520</u>	<u>2,100</u>
	34,848	41,766
<b>Charitable activities</b>		
Wages	65,101	67,064
Social security	3,343	2,753
Pensions	9,052	7,785
Telephone	1,269	1,396
Postage and stationery	12,205	15,060
Sundries	262	60
Printing	10,317	24,038
Donations and grants to carers	4,527	3,852
Other support costs	2,191	4,581
Travel costs	180	3,096
Conferences	-	289
Computer costs	-	292
UIST	75	-
Grants to institutions	146,181	162,515
Grants to individuals	<u>2,593</u>	<u>-</u>
	257,296	292,781
<b>Support costs</b>		

This page does not form part of the statutory financial statements

British Hedgehog Preservation Society

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>Support costs</b>		
<b>Management</b>		
Wages	27,085	26,808
Social security	1,391	2,435
Pensions	3,766	3,043
Insurance	1,254	1,596
Light and heat	2,997	6,299
Repairs	2,374	2,477
Fixtures and fittings	95	95
Computer equipment	<u>1,263</u>	<u>850</u>
	40,225	43,603
<b>Finance</b>		
Bank charges	1,164	1,013
<b>Governance costs</b>		
Auditors' remuneration	6,992	11,274
Management accounts	3,513	2,973
Trustees expenses	<u>980</u>	<u>-</u>
	<u>11,485</u>	<u>14,247</u>
Total resources expended	<u>345,018</u>	<u>393,410</u>
Net income	<u>160,715</u>	<u>281,418</u>