

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
British Hedgehog Preservation Society

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

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 27
Detailed Statement of Financial Activities	28 to 29

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 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 awareness of the plight of the hedgehog;
- Supplies vets and vet nurses with information packs;
- Supports and funds non-invasive scientific research on hedgehogs;
- Runs Hedgehog Street project with People's Trust for Endangered; 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 and fundraising.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

a. Financial results

The Charity ended the financial year with net assets amounting to £2,437,937. Income amounted to £448,371 thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £465,081 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, this year the Charity also began a LinkedIn account. 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 rehabilitators 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 rehabilitators 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 remains steady at 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). Rehabilitators from the directory also take some media calls if there is a need for a local angle.

Loss of Patron

We were extremely saddened by the death of John Challis, one of our cherished Patrons, in September 2021. John was such an enthusiastic and active patron and is very much missed by us all.

Charity Review

This year, the charity decided it was time to review its style, branding, approach and priorities to ensure it was operating in a manner to best support the conservation of the hedgehog in the British Isles. The review looks to develop a new strategy for the next five years and was supported by an external consultant (Pete Hawkins) who specialises in the development of charities. The insights we gleaned from the survey conducted as part of the review have been very helpful at understanding better how we are perceived, where we are doing well and where we can do better. We aim to publish our new 5-year strategy soon.

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. We celebrated 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 100,000 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. 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. The partnership released the latest State of Britain's Hedgehogs report in February 2022, showing decline was still dramatic and unsustainable in rural areas (between 30 and 75% decline since the year 2000) but that Urban populations are stabilising and maybe even starting to recover, albeit from a low base line. Trustees committed funds of over £120,000 spread over 3 years for the current phase of the project, which takes it up to the end of 2023.

Developers

We are delighted to continue working with developers including Bovis Homes (now known as The Vistry Group) and Taylor Wimpey who pledge to create hedgehog highways in all their new build properties whenever possible. 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 2nd to 8th May 2021 and despite COVID19 issues was extremely busy with people getting involved with leaflet 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 Nick Miles, Robin Ince, Scott Miller, Mya Rose and Alison Steadman. 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

The study we funded looking at if robotic lawnmowers caused harm to hedgehogs. In a report from April 2021, Dr Sophie Lund Rasmussen found that some models indeed did, and that certain features on the mowers made them more or less dangerous to hedgehogs. Work continues and Dr Lund Rasmussen is in touch with manufacturers to try to reduce the risk to hedgehogs from these devices.

HogWatch Scotland

Report of the Trustees
for the Year Ended 31 March 2022

The HogWatch Scotland project continues with Trustees supporting it with a grant in excess of £55,000 to see the project through to April 2023. During this time the project will build on the work of the past two years to continue to strengthen links with councils, landowners, schools, community groups and individuals in Scotland to work towards conservation targets for hedgehogs. They plan to work with the above groups to monitor and improve hedgehog access across Scotland - including the Central Belt, Borders, and Highlands. Which will enable them to map and track populations, previously under recorded, construct hedgehog habitats with volunteers, plant new native hedgerow and provide comprehensive training workshops and public events.

Glue Traps

Following our campaigning on this we were pleased to be able to report in our Spring 2022 newsletter that The Glue Traps (Offences) Bill had completed its passage through the House of Commons with support from all parties; and was awaiting the second reading in the House of Lords. The Bill would make it an offence to:

" set a glue trap for the purpose of catching a rodent;

" set a glue trap in a manner which gives rise to a risk that a rodent could become caught;

" knowingly cause or permit one of these offences to be committed; and

" find a glue trap that has been set in a way that gives rise to a risk that a rodent could become caught and, without reasonable excuse, fail to ensure the trap no longer gives rise to such a risk.

However, the bill would permit the secretary of state to grant licences authorising pest control professionals to use glue traps to catch rodents in exceptional circumstances, including to preserve public health or safety in cases where there was no suitable alternative. The devolved administrations have announced that they too are committed to introducing glue trap bans. The ban will probably take 2 years to fully come into effect, but another danger will then be removed from the environment.

The Range

We have been working with The Range stores on providing hedgehog information and advice to their customers and rewilding areas around some of their stores. They have kindly agreed to have a collection box in every store for us. We have had a trial run with 60 of the 200+ stores but now plan to push it nationwide!

Hedgehog Friendly Campus

This year's Hedgehog Friendly Campus awards were announced in February. It was an incredible year, with a successful expansion into Further Education (FE) colleges and primary schools who can now take part alongside universities.

22 universities were awarded Bronze, 29 were awarded Silver and 13 were awarded the coveted Gold award! This included 3 Bronze renewals and 1 Silver renewal.

11 FE Colleges from across the UK were awarded Bronze. 2 primary schools were awarded Bronze, 3 were awarded Silver and 8 were awarded Gold. They will all now have the chance to progress to continue their work this year.

Since the programme began, we have accredited 105 universities, FE colleges and primary schools. With a commitment of almost £75,000, which includes adding an extra team member, the programme re-launched at the end of February 2022 and aims to work with 20 new FE colleges and 40 new primary schools this year. We also hope to reach the remaining few universities that haven't yet registered.

London HogWatch

London HogWatch is based at ZSL's science wing, the Institute of Zoology. The project, established in 2016, uses camera-trap surveys run at different scales (from the largest parks to private gardens) to understand factors influencing their distributions and abundance across the capital. The long-term goal is to work towards informing and improving conservation strategies and improving habitat corridors. Thus far they have conducted surveys in half of London boroughs and identified areas critical to London hedgehog conservation. This includes 75 surveys, approximately 2,200 camera placements, involving 1,000 volunteers. In 2022, London HogWatch will survey habitats in new boroughs in west and northeast London and expand the survey areas initiated in 2021. Trustees supported this project this year by committing over £60,000 to see it through until April 2023.

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 First Aid and 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 rehabilitators, so it only costs them £30.

So far 1,638 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 but toward the end of 2021 we were able to go back to full classrooms.

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 220,000 followers on Facebook and almost 60,000 on Twitter so the messages we send get spread far and wide! We also recently joined LinkedIn and are busy trying to boost awareness on the platform. 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 had an impact on events and more usual fundraising streams.

The online shop has proved to be very successful. 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.

Trustees

We said farewell to Lindsey Rennard after 10 years of service - our sincere thanks to her for all her hard work and support over that time. We also welcomed three new Trustees to the board, Matthew Pound, Zoë Chapman and Jon Hampstead.

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 £2,178,500 (2021: £2,194,495). 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 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 Hannah Coleman. 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 Widgey, 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1164542

Principal address

Hedgehog House

Dhustone

Ludlow

Shropshire

SY8 3PL

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

Ms S Guy
Dr N J Reeve (Joint Chair)
Ms I Verret (Joint Chair)
Mrs K E Bullen
Ms L H Rennard (Vice Chair) (resigned 15.3.22)
M Pound (appointed 15.3.22)
Z Chapman (appointed 15.3.22)
J Hampstead (appointed 15.3.22)

Auditors

Thorne Widgey 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 28 June 2022 and signed on its behalf by:

Dr N J Reeve - Trustee

Opinion

We have audited the financial statements of British Hedgehog Preservation Society (the 'charity') for the year ended 31 March 2022 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 2022 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.

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.

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.

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

5 July 2022

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	447,618	-	447,618	503,742
Investment income	4	753	-	753	1,991
Total		448,371	-	448,371	505,733
EXPENDITURE ON					
Raising funds	5	22,934	-	22,934	32,328
Charitable activities	6				
Hedgehog Conservation Work		442,147	-	442,147	312,690
Total		465,081	-	465,081	345,018
NET INCOME/(EXPENDITURE)		(16,710)	-	(16,710)	160,715
RECONCILIATION OF FUNDS					
Total funds brought forward		2,399,683	54,964	2,454,647	2,293,932
TOTAL FUNDS CARRIED FORWARD		2,382,973	54,964	2,437,937	2,454,647

British Hedgehog Preservation Society

Balance Sheet

31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	189,473	-	189,473	190,188
Investments	14	15,000	-	15,000	15,000
		<u>204,473</u>	<u>-</u>	<u>204,473</u>	<u>205,188</u>
CURRENT ASSETS					
Debtors	15	41,219	-	41,219	52,360
Cash at bank and in hand		2,158,791	54,964	2,213,755	2,218,071
		<u>2,200,010</u>	<u>54,964</u>	<u>2,254,974</u>	<u>2,270,431</u>
CREDITORS					
Amounts falling due within one year	16	(21,510)	-	(21,510)	(20,972)
		<u>2,178,500</u>	<u>54,964</u>	<u>2,233,464</u>	<u>2,249,459</u>
NET CURRENT ASSETS					
		<u>2,382,973</u>	<u>54,964</u>	<u>2,437,937</u>	<u>2,454,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,382,973</u>	<u>54,964</u>	<u>2,437,937</u>	<u>2,454,647</u>
NET ASSETS					
		<u>2,382,973</u>	<u>54,964</u>	<u>2,437,937</u>	<u>2,454,647</u>
FUNDS					
	17			2,382,973	2,399,683
Unrestricted funds				54,964	54,964
Restricted funds					
TOTAL FUNDS					
				<u>2,437,937</u>	<u>2,454,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:

Dr N J Reeve - Trustee

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(5,069)	115,376
Net cash (used in)/provided by operating activities		(5,069)	115,376
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,066)
Interest received		753	1,991
Net cash provided by/(used in) investing activities		753	(75)
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		2,218,071	2,102,770
Cash and cash equivalents at the end of the reporting period		2,213,755	2,218,071

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(16,710)	160,715
Adjustments for:		
Depreciation charges	715	1,358
Interest received	(753)	(1,991)
Decrease/(increase) in debtors	11,141	(47,446)
Increase in creditors	538	2,740
	<hr/>	<hr/>
Net cash (used in)/provided by operations	(5,069)	115,376
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	2,218,071	(4,316)	2,213,755
	<hr/>	<hr/>	<hr/>
	2,218,071	(4,316)	2,213,755
	<hr/>	<hr/>	<hr/>
Total	2,218,071	(4,316)	2,213,755
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

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

	31.3.22	31.3.21
	£	£
Membership income	64,201	62,452
Donations	249,064	174,146
Legacies	112,144	237,799
Sundry income	11,640	3,225
Profits donated from trading	10,569	26,120
	<u>447,618</u>	<u>503,742</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	753	1,991
	<u>753</u>	<u>1,991</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	5,749	5,411
Advertising	1,872	1,991
Newsletter	2,421	7,719
Promotions	7,613	1,301
Press Cuttings	3,465	14,326
Website costs	1,814	1,580
	<u>22,934</u>	<u>32,328</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Hedgehog Conservation Work	134,743	232,098	75,306	442,147

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	82,837	77,496
Telephone	1,319	1,269
Postage and stationery	19,972	12,205
Sundries	707	262
Printing	13,862	10,317
Donations and grants to carers	1,488	4,527
Other support costs	1,769	2,191
Travel costs	305	180
Conferences	34	-
UIST	-	75
Vale Course	12,450	2,520
	<u>134,743</u>	<u>111,042</u>

8. GRANTS PAYABLE

	31.3.22 £	31.3.21 £
Hedgehog Conservation Work	232,098	148,774

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

	31.3.22 £	31.3.21 £
HedgeOX	-	5,790
Hedgehog Friendly Campus	74,330	37,970
ZSL - London Hog Watch	61,752	47,925
Conservation Volunteers Hog Watch Scotland	55,449	-
Hedgehog Street Project	40,567	54,496
	<u>232,098</u>	<u>146,181</u>

Included within Grants Payable are Grants paid to Individuals totalling £nil (2021: £2,593)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Hedgehog Conservation Work	48,220	1,307	25,779	75,306

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

Management

	31.3.22 Hedgehog Conservation Work £	31.3.21 Total activities £
Wages	29,914	27,085
Social security	1,009	1,391
Pensions	3,330	3,766
Insurance	2,175	1,254
Light and heat	5,756	2,997
Repairs	5,321	2,374
Depreciation of tangible and heritage assets	715	1,358
	<u>48,220</u>	<u>40,225</u>

Finance

	31.3.22 Hedgehog Conservation Work £	31.3.21 Total activities £
Bank charges	1,307	1,164
	<u>1,307</u>	<u>1,164</u>

Governance costs

	31.3.22 Hedgehog Conservation Work £	31.3.21 Total activities £
Auditors' remuneration	14,105	6,992
Consultancy	9,760	-
Legal and Professional fees	179	-
Management accounts	135	3,513
Trustees expenses	1,600	980
	<u>25,779</u>	<u>11,485</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year ended 31 March 2022, expenses totalling £1,600 were reimbursed to 4 Trustees (2021 - £980 to 5 Trustees). The expenses related to meeting costs.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	107,343	96,732
Social security costs	3,603	4,967
Other pension costs	11,893	13,450
	<u>122,839</u>	<u>115,149</u>

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

	31.3.22	31.3.21
Full time staff	2	2
Part time staff	5	4
	<u>7</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 £57,087 (2021: £54,359).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	503,742	-	503,742
Investment income	1,991	-	1,991
Total	<u>505,733</u>	-	<u>505,733</u>
EXPENDITURE ON			
Raising funds	32,328	-	32,328
Charitable activities			
Hedgehog Conservation Work	312,690	-	312,690
Total	<u>345,018</u>	-	<u>345,018</u>
NET INCOME	<u>160,715</u>	-	<u>160,715</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	2,238,968	54,964	2,293,932
TOTAL FUNDS CARRIED FORWARD	2,399,683	54,964	2,454,647

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	188,000	475	6,315	194,790
DEPRECIATION				
At 1 April 2021	-	413	4,189	4,602
Charge for year	-	62	653	715
At 31 March 2022	-	475	4,842	5,317
NET BOOK VALUE				
At 31 March 2022	188,000	-	1,473	189,473
At 31 March 2021	188,000	62	2,126	190,188

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	15,000
NET BOOK VALUE	
At 31 March 2022	15,000
At 31 March 2021	15,000

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.

	2022 £	2021 £
Turnover	107,594	112,672
Cost of sales	(57,930)	(65,699)
Gross Profit	49,664	46,973

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. FIXED ASSET INVESTMENTS - continued

Admin expenses	(39,095)	(41,816)
Other operating income	-	10,000
Operating profit	10,569	15,157
Interest receivable and similar income	-	-
Profit before tax	10,569	15,157
Net assets	19,909	19,909

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,452	1,727
Amounts owed to group undertakings	33,640	48,210
Prepayments and accrued income	5,127	2,423
	<u>41,219</u>	<u>52,360</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	9,348	11,144
Accrued expenses	12,162	9,828
	<u>21,510</u>	<u>20,972</u>

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	2,399,683	(16,710)	2,382,973
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	<u>2,454,647</u>	<u>(16,710)</u>	<u>2,437,937</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,371	(465,081)	(16,710)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>448,371</u>	<u>(465,081)</u>	<u>(16,710)</u>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	505,733	(345,018)	160,715
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>505,733</u>	<u>(345,018)</u>	<u>160,715</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 £11,893 (2021: £13,450). Contributions totalling £nil (2021: £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 £33,640 (2021: owed the charity £48,210).

During the year the subsidiary received income of £67,231 (2021: £44,106) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,067 (2021: £1,027) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £16,428 (2021: £21,698) 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 from its trading company of £13,355 (2021: £12,766).