

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1164542

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
British Hedgehog Preservation Society

Thorne Widgery 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 2025

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The Trustees present their annual report together with the audited financial statements for the 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

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.

Activities for achieving objectives

The charity undertakes the following activities:

Supplies the public and schools with information packs and raises the awareness of the plight of the hedgehog.

Supplies vets and vet nurses with information packs.

Supports and funds non-invasive scientific research on hedgehogs.

Maintains a network of approx. 600 independent hedgehog rehabilitators and, after offering first aid advice, 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.

Runs national projects including Hedgehog Street project with People's Trust for Endangered Species and Hedgehog Friendly Campus.

Is involved in Uist Hedgehog Rescue an operation to relocate hedgehogs safely from the island of Uist to the Scottish mainland.

Volunteers

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

STRATEGIC REPORT

Achievement and performance

Charitable activities

Financial results

The Charity ended the financial year with net assets amounting to £4,063,638 (2024: £2,969,798) Income amounted to £1,637,529 (2024: £611,112) thanks to the continuing generosity of supporters and legacy donations, expenditure amounted to £543,689 (2024: £510,593) and continues to be tightly controlled.

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 provide advocacy and an expert source of information and advice to the public, businesses, government and other organisations regarding the conservation and welfare of native hedgehogs and their habitats in the British Isles and seek further legal protection of the hedgehog as necessary.
2. To encourage people to respect hedgehogs and other wildlife by providing information and supporting educational activities.
3. To fund research that helps build a better understanding of the British hedgehog population and its sustainability.
4. To give advice to the public concerning the welfare of wild hedgehogs particularly when injured, sick, treated cruelly, orphaned, or facing other challenges.

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.

Trustees have been using our 5-year strategy to shape and plan our work and effort.

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. Around 10,000 telephone calls per year are taken by the Charity. We also receive many requests via social media, having very active Facebook and Twitter accounts, our LinkedIn account is growing and this year the Charity also began an account on Instagram. This year we employed a full time Communications Officer to help spread the word further and improve reach. We give advice to people on helping hedgehogs and, where necessary, put them in touch with a local independent rescue 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 and an auto email reply with first aid instructions and details of obtaining further help. The numbers listed on the answerphone are of a few more experienced rehabilitators who offer advice and have an up-to-date record of all independent rehabilitators 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. This year we launched an email option for the newsletter which will be more economical and environmentally friendly. Education and Project packs were sent out to schools, brownies, scouts, etc. We also sent out Carer Packs and Vet packs to potential new independent 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 fulfilled for members of the public, and all are available for free download on our website too helping us further our Education aim. Our Supporter total has increased a little, 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). Independent rehabilitators from the directory also take some media calls if there is a need for a local angle.

Hedgehog Street

A large part of our work continues to be with People's Trust for Endangered Species on our co funded Hedgehog Street project (see www.hedgehogstreet.org). This partnership has been very successful, making the most of both charities' resources and enabling us to pull together to help hedgehogs. The project is now in its 13th year. Hedgehog Street has its own website where people can sign up to become a Hedgehog Champion; so far over 128,000 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 £162,417 spread over 3 years for the current phase of the project, which takes it up to the end of 2026.

National Hedgehog Monitoring Programme

A lack of robust population estimates limits our understanding of habitat-specific population trends and prevents a thorough assessment of conservation status. The National Hedgehog Monitoring Programme (NHMP) was set up in 2023 as a 3-year pilot programme to produce robust population density estimates for hedgehogs.

This was the second year of the three-year pilot. We increased the number of regional hubs from seven in 2023, to 15 in 2024. This includes 4 hubs run by the project partners, with the remaining being volunteer hubs with who we have signed agreements to commit to take part in monitoring until the end of the pilot at least. During the 2024 field season (April-October), we deployed cameras at 40 sites across England, Scotland and Wales. Around 12 million images have been uploaded to MammalWeb from these cameras. A major development for 2024 was the integration of a second AI model, Microsoft MegaDetector into MammalWeb. This is an additional screening tool, which together with the Conservation AI's UK Mammals model minimises the risk of human images being available for public view. Following this integration, we have not received any reports of Spotters seeing human images, but we will continue to monitor this.

Following a press launch in March 2024, which generated over 300 pieces of coverage in the media, over 3000 Spotters took part in classifying images on MammalWeb. Almost all sequences uploaded to MammalWeb have been classified by at least one Spotter; once sequences have been classified by at least six Spotters, they will be retired from public view and exported for analysis. Work is ongoing to determine the accuracy of Spotters and the AI at image classification, to assign a confidence level to the classifications. From manual verification, hedgehogs were captured in images from at least 26 of the 40 surveyed sites. The first density estimates from the 2023 images have been calculated, these are going through some final verification and assessment before being shared. Work will then continue to produce hedgehog density estimates from 2024 data.

BHPS agreed to co-fund this project for around £30,000 per year for three years, beginning in October 2023, during this financial year a payment of £32,149 was made in July with a further payment due in the next financial year.

Hedgehog Friendly Football

The Hedgehog Friendly Football League - our campaign to get professional football clubs to check for hedgehogs when maintaining their grounds, and even more importantly, to encourage fans to do the same at home - is still going strong and we have plans to re-engage clubs from all tiers in 2025/6. We will be reviewing the point scoring systems to ensure that for every 'hedgehog friendly' action they take, they score a point and climb up our league table!

This first ever Hobsons Hedgehog Cup - launched in Feb 2024 and sponsored by Hobsons Brewery- gave clubs in the league a chance to compete in an FA cup style competition and was a big success. The competition culminated in December 2024, with a final between Premiership giants Wolverhampton Wanderers and League One's Northampton Town. Wolverhampton really ran with the competition, resulting in team photos, promotional videos from top players, the manager wearing a BHPS badge in a televised press conference, and BHPS posters and signage being displayed at Molineux on the big screens and advertising boards around the pitch during matches.

Report of the Trustees
for the Year Ended 31 March 2025

Building on this success, we plan to run another Cup competition in 2025/6.

Research

Two important pieces of research funded by the Charity scheduled to conclude in 2024 were slightly delayed due to health issues. "The prevalence and implications of microplastic ingestion by hedgehogs in the UK" (£26,128) and "Microbiomes of European hedgehogs in Denmark and the UK." (£35,000) should now be concluded in 2025.

In July we invested £5,584 on a project by Dylan Yaffy (MRCVS) - a macroscopic and histopathologic investigation of kidney disease in association with diet composition in a population of European hedgehogs. Results should be with us in April/May 2025.

We supported a project by Prickly Pigs Rescue centre in Otley in February 2025 - the project is on using RFID tags to monitor survival and behaviour and we invested £10,706.16 into this.

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

The NatureScot/RSPB plan to relocate non native hedgehogs from the Uist islands continues and they continued to work with us on this. Hedgehogs are no longer being killed on Uist, so funds were used to provide a handover point on the island where the hedgehogs were housed and fed until they are shipped to the mainland and to pay vet costs as necessary. Funds were also used to relocate the hedgehogs to the mainland where they were given a health check and safely released. However, since 2020, this work has not been undertaken and has not yet restarted. We remain in contact with NatureScot and the RSPB helping them to shape the future for this project. We remain grateful to Pat Holtham, our volunteer on the island, who made relocation work so far possible.

Hedgehog Awareness Week

Hedgehog Awareness Week ran from 5th - 11th May 2024 and the week was extremely busy with people getting involved with writing letters to the press, holding awareness and fundraising events, and organising displays of information in Garden Centres, Libraries, Schools, etc. We utilised social media, using #hedgehogweek and we received celebrity support from our Patrons as well as other well-known faces. The very talented and generous Ann Ross once again donated a series of infographics for release during the week offering advice on helping hedgehogs and these were some of our most popular social media posts. This was very much a week dedicated to our Education aim. We were very saddened to learn of the death of Ann Ross in December - she generously supported the charity with her amazing talent for a number of years. She was always so kind, knowledgeable and created such informative, yet fun designs for us - she will be much missed.

Strimmer Stickers

BHPS encourages councils, Tool Hire Companies, etc to use warning stickers (that we provide to them free of charge) asking people using strimmers, mowers, hedge cutters, etc to check carefully for hedgehogs before cutting. The companies are invited to send images of the stickers 'in use' on their machines and in return we list their good deed on the website. There are currently around 174 listed and 10s of thousands of stickers have been distributed to such groups.

The Range

We have continued to work 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 now have collection boxes in 184 stores that have raised over £87,000 to date!

Hedgehog Friendly Campus

The university and college project had a successful year. 6 universities signed up to take part in the fully supported programme, which includes a set of delivered activities, accreditation certificate and a new end of year student-led audit. 11 universities or colleges signed up to the basic programme which includes access to the toolkit and accreditation but no supporting activities. 22 universities or colleges have signed up to the Basic or Minimum package, which provides them with open access to the toolkit actions. All institutions will submit for their awards at the end of May 2025.

The programme continued its expansion into primary and secondary schools, recruiting 33 new primary schools and secondary schools. This year, working in partnership with Wirral Council, Hedgehog Friendly Schools has also been delivered to 22 primary schools and secondary across the Wirral region, in collaboration with the council's Eco Schools network.

The project has delivered workshops, assemblies and training to over 12,500 staff and students. This includes 9 hedgehog survey workshops for university and FE colleges. It has delivered the Hedgehog Ecology and Land Management for Practitioners (HEMP) training course to 7 universities, colleges and schools and delivered 4 student recruitment stalls. As well as delivering 8 online peer networking sessions for schools, colleges and universities.

As part of the project's Big Hedgehog Friendly Litter Pick, over 2200 volunteers collected almost 850 bags of litter.

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. Since 2016, they have conducted over 130 surveys, 3770 camera placements, involving 1400 volunteers across two thirds of London's boroughs.

In 2024, they deployed ~550 cameras across 11 London boroughs and engaged ~220 volunteers in hedgehog conservation. This year they have conducted two major 150 camera surveys in Richmond Park and Hampstead Heath. Hampstead Heath is the largest hedgehog population in London and continued monitoring is critical to assess its conservation status. In 2024 they continued to work with councils and local environmental groups. For example, supporting Ealing Wildlife Group in their new Ealing Hedgehog project and deploying over 40 cameras across the borough. They have continued to work in the borough of Kingston, conducting two surveys and leading on Kingston Biodiversity Partnership's hedgehog species action plan. As part of the National Hedgehog Monitoring Programme, they have continued to provide technical expertise on methods, develop the data pipeline and conduct surveys. This year they have carried out a large amount of public engagement to raise awareness on hedgehog conservation, giving 11 talks and workshops, engaging an audience of 350 people.

Trustees have agreed to continue to support this project by further committing over £77,000 to see it through until October 2025.

Hedgehog House

The office building we use has deteriorated over the years and is quite damp with other repairs also necessary to chimney and roof. Trustees looked at various options, but it was decided the current premises were worth investing in and would be more economic and practical than looking to relocate somewhere new. Quotes were obtained and work will begin to remedy a number of issues in 2025/26 which will make the necessary repairs and ensure staff have somewhere safe to work for many years to come. The cost of the work is expected to approach £100,000 and will be paid in the next financial year.

Rehabilitators

As well as offering an emergency grant scheme to help independent rehabilitators who need financial assistance, we continue to ensure every one of the almost 600 independent hedgehog rehabilitators listed with us has a heat pad, as we believe it is an essential piece of equipment for hedgehog care. If rehabilitators list themselves on the directory we keep and do not have a heat pad, we send one to them free of charge.

This year we sponsored the 10th Meeting of the European Hedgehog Research Group on 16th and 17th January 2025 in Berlin, Germany which researchers and rehabilitators attended.

The Hedgehog First Aid and Rehabilitation course that we run in conjunction with Vale Wildlife Hospital continues to be very popular. The course costs £70 per person but we subsidise the cost for people who are listed on our directory of rehabilitators, so it only costs them £35. So far 2214 people have attended the course. We also worked with Vale to offer a new microscopy course, again subsidising those on the directory we maintain and offering for the same price. The first course was in November 2024 and so far 31 people have attended this course.

We often get approached by the media asking for hedgehogs to be taken here and there for filming. We always ask that, if they need to film hedgehogs and cannot use stock footage, it should be in the wild or at a rescue centre for the sake of the hedgehogs' welfare. This sometimes means we lose the piece to a rescue who is more than happy to take a hedgehog to a filming studio all day. We collaborated with RSPCA, The British Veterinary Zoological Society, The British Wildlife Rehabilitation Council, People's Trust for Endangered Species, Secret World Wildlife Rescue, Shepreth Wildlife Conservation Charity, and Vale Wildlife Hospital on a best practice guidance sheet including all those organisations' logos. This will hopefully reduce the requests and let TV companies know that it is not acceptable on welfare grounds to have wild hedgehogs in the studio. Another best practice guide with the same signatories has been created to cover advice about not taking hedgehogs to shows, talks, WI's, schools, etc which we understand still happens in some instances. We have published both guides on the website and sent out email and hard copies to rehabilitators, we also include relevant guidance in our education packs and send to the media as necessary.

We have been working for a number of years on a database for independent rehabilitators on the directory we maintain to be able to access and use for free to maintain patient information. This is very nearly ready for test release, and we have been working hard to make sure that it is as user friendly and accessible as possible to encourage as many rescues as possible to make use of the database. This should help us identify trends and potentially illness or disease issues. Trustees have committed £38,800 to the project so far and there will be annual ongoing costs to keep it running and operational in the future.

Social Media

Our social media audiences are continuing to grow overall - across X, Facebook, Instagram and LinkedIn. These platforms enable us to quickly send 'alerts' to many people regarding how best to help hedgehogs at any given time of year, as well as engaging them to share our information widely and easily. These platforms also enable us to link up with existing partners and create new partnerships with scope for fundraising opportunities.

We now have more than 234,000 followers on Facebook and while we have seen changes on X with both followers and engagement dropping (in line with reports from others in the sector), we still have over 60,000 followers meaning our messaging has the potential reach a very wide audience.

Our LinkedIn account has grown a lot in the last year, and now has over 9,500 followers, and the still quite newly launched Instagram account has over 22,000 followers. We are very pleased to be able to utilise these free tools to benefit hedgehogs across the country. We also have a new You Tube channel which we will be looking to build up.

The Littlest Hoglet

We commissioned an animation called the Littlest Hoglet - created with production company Liquona and narrated by environmentalist Chris Packham. The Littlest Hoglet is a short stop-motion animation film which was released as a mini-series during Hedgehog Awareness Week 2024. The charming tale follows the misadventures of a young hedgehog who accidentally teaches us how to make our gardens safer, more welcoming spaces for hedgehogs.

The episodes were then re-edited into a short 5-minute-long film and entered into a number of film festivals. We're delighted to say The Littlest Hoglet reached the final of the Smiley Charity Film Awards in March 2025, where it won the Grand Prix People's Choice Award. This award is based on public votes - meaning our film gained the most public votes of all the films entered by all charities - whose incomes ranged from under £100,000 to over £50million.

The Littlest Hoglet also won second place at the Edinburgh Conservation Film Festival and received a Certificate for Significant Cultural Contribution at the Max Sir International Film Festival.

Fundraising

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. People can also make a 'gift card donation' via the online shop and receive an exclusive BHPS gift card featuring hedgehog facts, wildlife welfare advice and conservation tips to pass on to a loved one in lieu of a gift. 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.

Financial review

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.

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.

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 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 unrestricted reserves stands at £4,032,168 (2024: £2,914,834). 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.

Some of the funds are already committed for the next financial year, £100,000 for building repairs, £54,000 for Hedgehog Street, £30,000 for the National Hedgehog Monitoring Programme, £38,800 for the rehabilitation patient database, £8,500 for some scientific papers on road impacts to be published as well as an expected application from London Hogwatch and Hedgehog Friendly Campus.

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.

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.

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.

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.

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 P Morris and Trading Company Directors, Ms M Horscroft and Ms H Hancock. Ms F Vass as Chief Executive attends every Board meeting. The Secretary to the Board is Ms H Coleman. Day to day management and organisation is delegated to Ms F Vass, an employee of the charity.

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 fundraises for the charity. All profits made by the Company are donated to the Charity.

The officers of the Company are:

Directors: Ms M Horscroft and Ms H Hancock.
Company Secretary: Ms F Vass.

The Company's independent auditors are:

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

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 Company number
(England and Wales)

Registered Charity number
1164542

British Hedgehog Preservation Society

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

Hedgehog House
Dhustone
Ludlow
Shropshire
SY8 3PL

Trustees

Dr N J Reeve
Ms I Verret
Mrs K E Bullen
Dr M Pound
Mr J Hampstead (Chair)
Mr L Rurlander (appointed 16.7.24)
Ms L Edinborough (appointed 16.7.24)
Mr B Thomas (appointed 16.7.24)

Auditors

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

Chief Executive

Miss F Vass

Charity registered number

1164542

Registered office

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

Company secretary

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

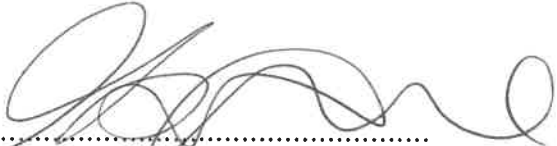
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Thorne Widgery Accountancy Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on^{17/3/25}..... and signed on the board's 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 'charitable company') for the year ended 31 March 2025 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company'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
- the charitable company has not kept adequate accounting records; 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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.

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

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

Thorne Widgery Accountancy Ltd

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: 24/7/25.....

British Hedgehog Preservation Society

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,520,839	-	1,520,839	517,010
Investment income	4	116,689	-	116,689	94,102
Total		<u>1,637,528</u>	<u>-</u>	<u>1,637,528</u>	<u>611,112</u>
EXPENDITURE ON					
Raising funds	5	29,002	-	29,002	26,554
Charitable activities	6				
Hedgehog Conservation Work		514,686	-	514,686	484,039
Total		<u>543,688</u>	<u>-</u>	<u>543,688</u>	<u>510,593</u>
NET INCOME		1,093,840	-	1,093,840	100,519
RECONCILIATION OF FUNDS					
Total funds brought forward		2,914,834	54,964	2,969,798	2,869,279
TOTAL FUNDS CARRIED FORWARD		<u>4,008,674</u>	<u>54,964</u>	<u>4,063,638</u>	<u>2,969,798</u>

The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	14	190,144	-	190,144	189,648
Investments	15	15,000	-	15,000	15,000
		<u>205,144</u>	<u>-</u>	<u>205,144</u>	<u>204,648</u>
CURRENT ASSETS					
Stocks	16	13,691	-	13,691	14,680
Debtors	17	15,554	-	15,554	19,940
Cash at bank		3,792,686	54,964	3,847,650	2,752,261
		<u>3,821,931</u>	<u>54,964</u>	<u>3,876,895</u>	<u>2,786,881</u>
CREDITORS					
Amounts falling due within one year	18	(18,401)	-	(18,401)	(21,731)
		<u>3,803,530</u>	<u>54,964</u>	<u>3,858,494</u>	<u>2,765,150</u>
NET CURRENT ASSETS					
		<u>4,008,674</u>	<u>54,964</u>	<u>4,063,638</u>	<u>2,969,798</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>4,008,674</u>	<u>54,964</u>	<u>4,063,638</u>	<u>2,969,798</u>
NET ASSETS					
		<u>4,008,674</u>	<u>54,964</u>	<u>4,063,638</u>	<u>2,969,798</u>
FUNDS					
Unrestricted funds	19			4,008,674	2,914,834
Restricted funds				54,964	54,964
TOTAL FUNDS					
				<u>4,063,638</u>	<u>2,969,798</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on17/3/25..... and were signed on its behalf by:

The notes form part of these financial statements

British Hedgehog Preservation Society

Balance Sheet - continued

31 March 2025

.....
Ms I Verret - Trustee



The notes form part of these financial statements

British Hedgehog Preservation Society

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	980,299	3,918
Net cash provided by operating activities		<u>980,299</u>	<u>3,918</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,599)	(630)
Interest received		116,689	94,102
Net cash provided by investing activities		<u>115,090</u>	<u>93,472</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>1,095,389</u>	<u>97,390</u>
Cash and cash equivalents at the end of the reporting period		<u>3,847,650</u>	<u>2,752,261</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.3.25	31.3.24
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		1,093,840	100,519
Adjustments for:			
Depreciation charges		1,103	783
Interest received		(116,689)	(94,102)
Decrease/(increase) in stocks		989	(7,045)
Decrease in debtors		4,386	12,413
Decrease in creditors		(3,330)	(8,650)
		<u>980,299</u>	<u>3,918</u>
Net cash provided by operations		<u>980,299</u>	<u>3,918</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	2,752,261	1,095,389	3,847,650
	<u>2,752,261</u>	<u>1,095,389</u>	<u>3,847,650</u>
Total	<u>2,752,261</u>	<u>1,095,389</u>	<u>3,847,650</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

The board will continue to monitor and review the activities and provide strong and clear governance.

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.

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.

1. ACCOUNTING POLICIES - continued

Income

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

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:

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting

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

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

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 2025

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

	31.3.25	31.3.24
	£	£
Membership income	74,350	62,667
Donations	276,296	235,047
Legacies	1,157,282	206,957
Sundry income	12,911	12,339
	<u>1,520,839</u>	<u>517,010</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>116,689</u>	<u>94,102</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Staff costs	9,045	8,211
Advertising	2,524	2,500
Newsletter	5,610	5,284
Promotions	3,023	9,243
Press Cuttings	4,895	5,301
Website costs	2,916	3,060
	<u>28,013</u>	<u>33,599</u>

Other trading activities

	31.3.25	31.3.24
	£	£
Opening stock	14,680	7,635
Closing stock	<u>(13,691)</u>	<u>(14,680)</u>
	<u>989</u>	<u>(7,045)</u>

Aggregate amounts	<u>29,002</u>	<u>26,554</u>
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	212,697	209,464	92,525	514,686

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25 £	31.3.24 £
Staff costs	129,527	115,641
Telephone	1,897	1,761
Postage and stationery	25,823	19,106
Sundries	2,405	1,252
Printing	13,764	12,328
Donations and grants to carers	3,471	2,191
Other support costs	3,075	2,447
Travel costs	1,900	547
Conferences	1,559	824
Vale Course	14,455	13,160
Other Project Costs	14,821	39,216
	<u>212,697</u>	<u>208,473</u>

8. GRANTS PAYABLE

	31.3.25 £	31.3.24 £
Hedgehog Conservation Work	209,464	191,679

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

	31.3.25 £	31.3.24 £
Hedgehog Friendly Campus	-	43,685
ZSL - London Hog Watch	77,342	69,678
Hedgehog Street Project	86,288	70,566
Microplastics Study	26,644	-
Bracknell Forest Council	-	-
Hartpury University	-	5,250
Dylan Yaffy project	5,484	-
Cares database project	3,000	-
RFID chip project	10,706	-
	<u>209,464</u>	<u>191,679</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Hedgehog Conservation Work	<u>72,088</u>	<u>1,561</u>	<u>18,876</u>	<u>92,525</u>

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

Management

	31.3.25 Hedgehog Conservation Work £	31.3.24 Total activities £
Wages	45,534	41,428
Social security	2,826	2,433
Pensions	5,529	5,056
Insurance	2,185	1,967
Light and heat	8,455	8,001
Repairs	6,456	8,162
Depreciation of tangible and heritage assets	1,103	783
	<u>72,088</u>	<u>67,830</u>

Finance

	31.3.25 Hedgehog Conservation Work £	31.3.24 Total activities £
Bank charges	1,561	1,465
	<u>1,561</u>	<u>1,465</u>

Governance costs

	31.3.25 Hedgehog Conservation Work £	31.3.24 Total activities £
Auditors' remuneration	13,537	12,217
Auditors' remuneration for non audit work	674	60
Legal and Professional fees	84	-
Trustees expenses	4,581	2,315
	<u>18,876</u>	<u>14,592</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Audit Costs	13,537	12,217
Other non-audit services	674	60
Depreciation - owned assets	1,103	783
	<u>15,314</u>	<u>13,060</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year ended 31 March 2025, expenses totalling £2,486 were reimbursed to 7 Trustees (2024 - £2,315 to 4 Trustees). The expenses related to meeting costs.

12. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	162,620	146,024
Social security costs	10,093	8,688
Other pension costs	19,748	18,057
	<u>192,461</u>	<u>172,769</u>

In the year the key management of the charity received benefits (including employer contributions and employer national insurance contributions) of £65,128 (2024: £66,151).

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

	31.3.25	31.3.24
Full time staff	3	3
Part time staff	5	5
	<u>8</u>	<u>8</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	517,010	-	517,010
Investment income	94,102	-	94,102
Total	<u>611,112</u>	<u>-</u>	<u>611,112</u>
EXPENDITURE ON			
Raising funds	26,554	-	26,554

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Hedgehog Conservation Work	484,039	-	484,039
Total	<u>510,593</u>	<u>-</u>	<u>510,593</u>
NET INCOME	100,519	-	100,519
RECONCILIATION OF FUNDS			
Total funds brought forward	2,814,315	54,964	2,869,279
TOTAL FUNDS CARRIED FORWARD	<u><u>2,914,834</u></u>	<u><u>54,964</u></u>	<u><u>2,969,798</u></u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	188,000	475	8,163	196,638
Additions	-	-	1,599	1,599
At 31 March 2025	<u>188,000</u>	<u>475</u>	<u>9,762</u>	<u>198,237</u>
DEPRECIATION				
At 1 April 2024	-	475	6,515	6,990
Charge for year	-	-	1,103	1,103
At 31 March 2025	<u>-</u>	<u>475</u>	<u>7,618</u>	<u>8,093</u>
NET BOOK VALUE				
At 31 March 2025	<u>188,000</u>	<u>-</u>	<u>2,144</u>	<u>190,144</u>
At 31 March 2024	<u>188,000</u>	<u>-</u>	<u>1,648</u>	<u>189,648</u>

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>15,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>15,000</u>
At 31 March 2024	<u>15,000</u>

There were no investment assets outside the UK.

15. FIXED ASSET INVESTMENTS - continued

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.

	2025	2024
	£	£
Turnover	78,656	75,487
Cost of sales	(47,703)	(41,804)
Gross Profit	30,953	33,683
Admin expenses	(36,167)	(36,272)
Other operating income	-	-
Operating profit	(5,214)	(2,589)
Interest receivable and similar income	14	13
Profit before tax	(5,200)	(2,576)
Net assets	8,898	14,098
16. STOCKS	31.3.25	31.3.24
	£	£
Stocks	13,691	14,680
17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Trade debtors	3,308	4,575
Amounts owed to group undertakings	8,178	11,546
Prepayments and accrued income	4,068	3,819
	15,554	19,940

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	3,331	5,174
Accrued expenses	15,070	16,557
	<u>18,401</u>	<u>21,731</u>

19. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,914,834	1,093,840	4,008,674
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	<u>2,969,798</u>	<u>1,093,840</u>	<u>4,063,638</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,637,528	(543,688)	1,093,840
TOTAL FUNDS	<u>1,637,528</u>	<u>(543,688)</u>	<u>1,093,840</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,814,315	100,519	2,914,834
Restricted funds			
Restricted Funds	54,964	-	54,964
TOTAL FUNDS	<u>2,869,279</u>	<u>100,519</u>	<u>2,969,798</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	611,112	(510,593)	100,519
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>611,112</u>	<u>(510,593)</u>	<u>100,519</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.

20. 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 £19,748 (2024: £18,056). Contributions totalling £nil (2024: £nil) were payable to the fund at the balance sheet date.

21. 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 £8,178 (2024: owed the charity £11,546).

During the year the subsidiary received income of £92,066 (2024: £69,417) on behalf of the charity which was recharged through the intercompany account. The charity incurred expenditure of £1,565 (2024: £1,539) on behalf of its subsidiary which was also recharged through the intercompany account.

In addition the charity recharged £21,740 (2024: £23,081) 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 £nil (2024: £nil).