

Document Details

Filename:	HED001-Charities report - 25.2-CHA-FE-20260513.PDF
Client of:	Thomas Barrie & Co

Signature Details

Name:	Nadia Al-Dujaili
Email:	queries@hedgehoghospital.org.uk
Date & Time:	19/05/2026 02:04:26 AM (BST)
IP Address:	90.194.236.149
Signing Statement:	Nadia Al-Dujaili agrees and approves the contents of this document.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	Thomas Barrie & Co
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records.

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE HEDGEHOG HOSPITAL

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

THE HEDGEHOG HOSPITAL

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 MARCH 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

THE HEDGEHOG HOSPITAL
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

The objects of the charity are to further the advancement hedgehog welfare by:

- o Helping hedgehogs in Fife and the surrounding areas should they become sick, injured or orphaned;
- o Educating the local community regarding hedgehog welfare.

Significant activities

It is necessary to help the injured and orphaned hedgehogs as the future of the species is in danger. The charity was set up as there was nowhere in Fife that would care for the animals.

Their numbers have dropped from 30 million in the 1950's to one million today. The charity accepts poorly hogs and assesses and treats them accordingly. Hedgehogs can be brought in for various reasons but range from severely undernourished or badly injured and in some cases dead on arrival. The charity undertakes daily practical care to nurse them back to health with the ultimate goal of release into the wild.

The charity therefore has to undertake various fundraising activities to fund food, the upkeep of clean warm cages, veterinary bills in some cases including administration of necessary medication.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This year the charity has done talks in the community to church groups, 2 nurseries, and a couple of Rotary clubs. We did a crafty morning and talk at the community orchard. To celebrate hedgehog awareness week we did a plant sale and craft sale out the front of the rescue which was a success. More new release sites were created and developed with the property owners who were keen to help. This includes installing nest boxes, feeding stations and, in some, cameras. We continued our tagging programme which monitors the population and repeat admissions. We continued to work well with our current vet and developed a new relationship with a newly built family practice. A total of 346 hedgehogs were taken though the rescue which was a huge number compared to recent years. Around 62% were released back to the wild. A new intensive care area was created by partitioning off an area in the current shed called Hog 1. This allows a quiet space for the new poorly hedgehogs and a concentrated space to allow for them all to be cared for to a higher standard.

FINANCIAL REVIEW

Financial position

Total charity income for the year was £79,469 (2024-£43,243), mainly comprising of donations from the public. This year donations included a one-off legacy of £37,582. The charity once again generated a surplus, this year of £52,232 (2024-£20,304). At the year end, the charity is able to carry forward £104,760 of funds, all of which are unrestricted.

Reserves policy

The charity must maintain reserves in order to meet commitments and to cope with any unexpected expenditure. Due to the nature of the charity it must be able to cope with increased demands to care for wildlife brought in and respond accordingly. The charity will encounter fluctuations in the care needs of the wildlife and will therefore be unable to predict bills such as veterinary care. The charity also depends on fundraising and public donations. Due to the unpredictable nature of the economic climate it will always be necessary to have reserve funds. The charity must also review and keep abreast of necessary equipment and have an on-going list to document any that will require replacement and new equipment that may enable the charity to best achieve its objects.

THE HEDGEHOG HOSPITAL

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2025**

FUTURE PLANS

Long term plans are also in the pipeline for a move to a larger property, purpose built in 2-5 years so reserves are starting to be built up now for that.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity that is governed by its Constitution. The charity was granted charitable status by OSCR on 17 April 2012.

Recruitment and appointment of new trustees

The management committee, which normally meets at least 3 times a year, are the charity's trustees. Membership of the management committee is open to anyone who has an interest in assisting the charity to achieve its aims.

Election to the management committee is agreed at the Annual General Meeting in accordance with the stated constitution. Under the constitution, the management must consist of a minimum of three members which consists of the office bearing posts of Chairperson, Treasurer and Secretary.

Organisational structure

Management

The management committee are responsible for the strategic direction and governance of the charity. Day-to-day operations are carried out by the Manager on a volunteer basis. The Manager is also responsible for the recruitment of a small group of volunteers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043091

Principal address

142 Middlebank Street
Rosyth
Fife
KY11 2NJ

Trustees

N Al-Dujaili
L Al-Dujaili
A Dickson
T Dickinson
S Kerr

Independent Examiner

Francesca Elrick FCCA
Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Approved by order of the board of trustees on and signed on its behalf by:

.....
N Al-Dujaili - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HEDGEHOG HOSPITAL**

I report on the accounts for the year ended 31 March 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Francesca Elrick FCCA
The Association of Chartered Certified Accountants

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date:

THE HEDGEHOG HOSPITAL
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		73,515	33,811
Charitable activities			
General		2,321	3,375
Other trading activities	2	3,634	6,057
Other income		(361)	-
Total		<u>79,109</u>	<u>43,243</u>
 EXPENDITURE ON			
Raising funds		14,267	11,961
Charitable activities			
General		11,752	9,938
Other		858	1,040
Total		<u>26,877</u>	<u>22,939</u>
 NET INCOME		52,232	20,304
 RECONCILIATION OF FUNDS			
Total funds brought forward		104,760	84,456
 TOTAL FUNDS CARRIED FORWARD		<u><u>156,992</u></u>	<u><u>104,760</u></u>

The notes form part of these financial statements

THE HEDGEHOG HOSPITAL

BALANCE SHEET
31 MARCH 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	12,147	10,990
CURRENT ASSETS			
Debtors	7	1	434
Cash at bank and in hand		144,844	93,336
		144,845	93,770
NET CURRENT ASSETS		144,845	93,770
TOTAL ASSETS LESS CURRENT LIABILITIES		156,992	104,760
NET ASSETS		156,992	104,760
FUNDS	8		
Unrestricted funds		156,992	104,760
TOTAL FUNDS		156,992	104,760

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

.....
N Al-Dujaili - Trustee

The notes form part of these financial statements

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 MARCH 2025**

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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Going Concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost and 10% on cost

The carrying values of tangible fixed assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying values may not be recoverable.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,034	5,057
Sponsorships	600	1,000
	<u>3,634</u>	<u>6,057</u>

3. 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

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Reimbursements of various expenses totalling £2,100 (2024 - £2,293) were made to the trustees who held office at some point during the year.

4. STAFF COSTS

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

2025	2024
<u> </u>	<u> </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	33,811
Charitable activities	
General	3,375
Other trading activities	<u>6,057</u>
Total	<u>43,243</u>
EXPENDITURE ON	
Raising funds	11,961
Charitable activities	
General	9,938
Other	<u>1,040</u>
Total	<u>22,939</u>

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	20,304
RECONCILIATION OF FUNDS	
Total funds brought forward	84,456
TOTAL FUNDS CARRIED FORWARD	<u>104,760</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	22,283	-	-	22,283
Additions	2,704	3,034	302	6,040
Disposals	(700)	-	-	(700)
	<u>24,287</u>	<u>3,034</u>	<u>302</u>	<u>27,623</u>
At 31 March 2025	24,287	3,034	302	27,623
DEPRECIATION				
At 1 April 2024	11,293	-	-	11,293
Charge for year	3,908	414	100	4,422
Eliminated on disposal	(239)	-	-	(239)
	<u>14,962</u>	<u>414</u>	<u>100</u>	<u>15,476</u>
At 31 March 2025	14,962	414	100	15,476
NET BOOK VALUE				
At 31 March 2025	<u>9,325</u>	<u>2,620</u>	<u>202</u>	<u>12,147</u>
At 31 March 2024	<u>10,990</u>	<u>-</u>	<u>-</u>	<u>10,990</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>1</u>	<u>434</u>

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2025

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	104,760	52,232	156,992
TOTAL FUNDS	<u>104,760</u>	<u>52,232</u>	<u>156,992</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,109	(26,877)	52,232
TOTAL FUNDS	<u>79,109</u>	<u>(26,877)</u>	<u>52,232</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	84,456	20,304	104,760
TOTAL FUNDS	<u>84,456</u>	<u>20,304</u>	<u>104,760</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,243	(22,939)	20,304
TOTAL FUNDS	<u>43,243</u>	<u>(22,939)</u>	<u>20,304</u>

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	84,456	72,536	156,992
TOTAL FUNDS	<u>84,456</u>	<u>72,536</u>	<u>156,992</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,352	(49,816)	72,536
TOTAL FUNDS	<u>122,352</u>	<u>(49,816)</u>	<u>72,536</u>

9. RELATED PARTY DISCLOSURES

Other than those outlined in Note 3, there were no related party transactions for the year.

THE HEDGEHOG HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	73,515	33,811
Other trading activities		
Fundraising events	3,034	5,057
Sponsorships	600	1,000
	3,634	6,057
Charitable activities		
Grants	2,321	3,375
Other income		
Gain on sale of tangible fixed assets	(361)	-
	79,109	43,243
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Other Direct Costs	5,213	2,315
Other trading activities		
Purchases	6,675	6,737
Fundraising Activities	2,379	2,909
	9,054	9,646
Charitable activities		
Insurance	1,086	666
Light and heat	2,100	1,650
Advertising	103	-
Repairs & renewals	2,219	1,266
Plant and machinery	3,908	3,589
Motor vehicles	414	-
Computer equipment	100	-
	9,930	7,171
Other		
Travelling	658	958
Donation	-	82
Licences	200	-
	858	1,040

This page does not form part of the statutory financial statements

THE HEDGEHOG HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2025

	2025 £	2024 £
Support costs		
Management		
Rates and water	-	560
Sundries	614	346
	614	906
 Finance		
Bank charges	8	61
 Governance costs		
Examiner fee	1,200	1,800
	26,877	22,939
Total resources expended		
	52,232	20,304
Net income		

This page does not form part of the statutory financial statements