

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE HEDGEHOG HOSPITAL

Thomas Barrie & Co LLP
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THE HEDGEHOG HOSPITAL

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for the year ended 31 MARCH 2024

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THE HEDGEHOG HOSPITAL

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year the charity has done various fundraising activities including a big fundraiser in may to celebrate Hedgehog Awareness week, this year we did 2 events. one was in the local cafe which we rented out and did a crafty afternoon which was enjoyed by adults and children. the second event we did in the local bowling club which was another success, We also went to the local market in Rosyth where we were met by a lot of the locals who know of the charity and the work done. [REDACTED] started doing talks to small groups so in february and march she did three talks. A talk was done to the local retired firefighters charity , a small church group and a knitting group. In all cases a small donation was given and , [REDACTED] took a small amount of merchandise which went down well. They all enjoyed the prepared slide show [REDACTED] prepared. The total intake of hedgehogs this year was 256 with 66% being released back to the wild. [REDACTED] did a visit to the local parkland and met with the rangers who had hedgehog nest boxes they wanted advice to site, this is with a view to do a release in the future. We had a number of injured pregnant females come into care which had to be handled very delicatly due to the nature of the situation, Adult females stress very easily and can kill their young. in two cases the injured mothers were treated and their young survived by being cared for by their mother, in a third case sadly she was too distressed and abandoned the young.

Our normal facebook page was kept updated weekly or more frequently with a mix of the charities activities and awareness information to help the public understand the problems hedgehogs are facing and how they can help.

FINANCIAL REVIEW

Financial position

The charity's income consists of donations from the public and fundraising activities and amounted to £43,243 for the year (2023-£37,072). The charity once again generated a surplus, £20,304 (£22,574). At the year end, the charity is able to carry forward £104,760 fo funds, all of which are unrestricted.

THE HEDGEHOG HOSPITAL

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2024**

FINANCIAL REVIEW

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.

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

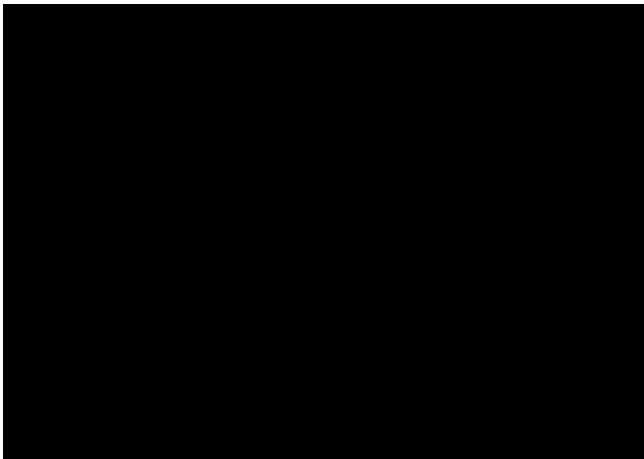
Management

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



THE HEDGEHOG HOSPITAL

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
[REDACTED]

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Approved by order of the board of trustees on 23 December 2024 and signed on its behalf by:

[REDACTED]

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

I report on the accounts for the year ended 31 March 2024 set out on pages five to eleven.

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.



Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

23 December 2024

THE HEDGEHOG HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Share of trust income		33,811	31,610
Charitable activities			
General		3,375	375
Other trading activities	2	6,057	5,087
Total		<u>43,243</u>	<u>37,072</u>
EXPENDITURE ON			
Raising funds		11,961	7,492
Charitable activities			
General		9,938	6,562
Other		1,040	444
Total		<u>22,939</u>	<u>14,498</u>
NET INCOME		20,304	22,574
RECONCILIATION OF FUNDS			
Total funds brought forward		84,456	61,882
TOTAL FUNDS CARRIED FORWARD		<u><u>104,760</u></u>	<u><u>84,456</u></u>

The notes form part of these financial statements

THE HEDGEHOG HOSPITAL

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	10,990	14,220
CURRENT ASSETS			
Debtors	6	434	741
Cash at bank and in hand		93,336	69,495
		<hr/>	<hr/>
		93,770	70,236
NET CURRENT ASSETS		<hr/>	<hr/>
		93,770	70,236
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		104,760	84,456
NET ASSETS		<hr/>	<hr/>
		104,760	84,456
FUNDS	7	<hr/>	<hr/>
Unrestricted funds		104,760	84,456
TOTAL FUNDS		<hr/>	<hr/>
		104,760	84,456

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2024 and were signed on its behalf by:

 - Trustee

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 MARCH 2024**

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 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	5,057	3,789
Sponsorships	1,000	-
Exceptional items	-	1,298
	<u>6,057</u>	<u>5,087</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Reimbursements of various expenses totalling £2,293.41 (2023 - £2,150) were made to the trustees who held office at some point during the year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Share of trust income	31,610
Charitable activities	
General	375
Other trading activities	5,087
Total	<u>37,072</u>
EXPENDITURE ON	
Raising funds	7,492
Charitable activities	
General	6,562
Other	444
Total	<u>14,498</u>
NET INCOME	22,574
RECONCILIATION OF FUNDS	
Total funds brought forward	61,882

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2024

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
			84,456
	TOTAL FUNDS CARRIED FORWARD		84,456
5.	TANGIBLE FIXED ASSETS		Plant and machinery £
	COST		
	At 1 April 2023		21,923
	Additions		360
			22,283
	At 31 March 2024		22,283
	DEPRECIATION		
	At 1 April 2023		7,703
	Charge for year		3,590
			11,293
	At 31 March 2024		11,293
	NET BOOK VALUE		
	At 31 March 2024		10,990
			10,990
	At 31 March 2023		14,220
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other debtors	434	741
		434	741
		434	741
7.	MOVEMENT IN FUNDS		
		At 1.4.23	Net movement in funds
		£	£
	Unrestricted funds		At 31.3.24
	General fund	84,456	20,304
		84,456	104,760
	TOTAL FUNDS	84,456	20,304
		84,456	104,760

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2024

7. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	61,882	22,574	84,456
	-----	-----	-----
TOTAL FUNDS	<u>61,882</u>	<u>22,574</u>	<u>84,456</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,072	(14,498)	22,574
	-----	-----	-----
TOTAL FUNDS	<u>37,072</u>	<u>(14,498)</u>	<u>22,574</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	61,882	42,878	104,760
	-----	-----	-----
TOTAL FUNDS	<u>61,882</u>	<u>42,878</u>	<u>104,760</u>

THE HEDGEHOG HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2024

7. MOVEMENT IN FUNDS - continued

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	80,315	(37,437)	42,878
	—————	—————	—————
TOTAL FUNDS	<u>80,315</u>	<u>(37,437)</u>	<u>42,878</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

THE HEDGEHOG HOSPITAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Share of trust income		
Donations	33,811	31,610
Other trading activities		
Fundraising events	5,057	3,789
Sponsorships	1,000	-
Exceptional items	-	1,298
	<hr/>	<hr/>
	6,057	5,087
Charitable activities		
Grants	3,375	375
	<hr/>	<hr/>
Total incoming resources	43,243	37,072
 EXPENDITURE		
Raising donations and legacies		
Other Direct Costs	2,315	2,273
Other trading activities		
Purchases	6,737	3,326
Fundraising Activities	2,909	1,893
	<hr/>	<hr/>
	9,646	5,219
Charitable activities		
Insurance	666	359
Light and heat	1,650	1,626
Telephone	-	377
Plant and machinery	3,589	2,498
	<hr/>	<hr/>
	5,905	4,860
Other		
Travelling	958	444
Donation	82	-
	<hr/>	<hr/>
	1,040	444
Support costs		
Management		
Rates and water	560	-
Carried forward	560	-

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 2024

	2024	2023
	£	£
Management		
Brought forward	560	-
Sundries	346	453
	<hr/>	<hr/>
	906	453
Finance		
Bank charges	61	352
Information technology		
Repairs and renewals	1,266	717
Governance costs		
Examiner fee	1,800	180
	<hr/>	<hr/>
Total resources expended	22,939	14,498
	<hr/>	<hr/>
Net income	20,304	22,574
	<hr/> <hr/>	<hr/> <hr/>

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