

# **HEUGH GUN BATTERY TRUST LIMITED**

**(A company limited by guarantee)**

## **REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 May 2021**

**Charity number 1106882**

**Company number 04774077**

# **HEUGH GUN BATTERY TRUST LIMITED**

(A company limited by guarantee)

## **TRUSTEES ANNUAL REPORT**

For the year ended 31 May 2021

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The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 May 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015)

### **OBJECTIVES AND ACTIVITIES**

- Continue to run as a museum in current form to provide a tourist attraction and an educational resource.
- Continue to develop relationships with other businesses and organisations who can support the development and assist with fundraising for the museum.
- Work closely with HBC to rationalise their involvement.
- Continue to use our appointed Museum Mentor as a resource.
- Continue to widening the visitor base by holding feature days, car boot sales, and exhibitions.
- Improve visibility using marketing and publicity aid offered by HBC and local companies
- Continue to control expenditure.
- Recruit and train more volunteers, and work with education providers to provide work placements and internships particularly in front of house, event management and visitor experience.

### **ACHIEVEMENTS AND PERFORMANCE**

2019, as previously reported was a time of dynamic activity to fundraise for the museum's future. We were extremely fortunate to have done so and the small reserve we were able to build provided us with the buffer we needed to survive the first weeks of the pandemic. The planned activities we had in place to continue to capitalise on this wave of success were all cancelled and like many cultural organisations we found ourselves closing our doors on the 17<sup>th</sup> March 2020 and facing a very uncertain future.

The Board began to conduct meetings by zoom and soon had applications to access support via the Local Restrictions Grants administered by Hartlepool Borough Council. Staff were furloughed under the Job Retention Scheme. As it became clearer how the Government was able to support the sector, an application was made to Heritage Lottery Fund for the Heritage Emergency Fund. In August 2020 the Museum was awarded £24,600 to cover core costs. Later in the year, a successful application was made to the Culture Recovery Fund, administered by the Arts Council, and a grant of £71,573 was made to help with core costs and to undertake urgent restoration work to the Museum's outdoor collection.

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For the year ended 31 May 2021

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Work on the Chieftain Tank

The museum was not able to reopen when restrictions were lifted in August 2020 as there were not enough volunteers able to return to the site and we had ongoing health and safety issues with several areas of the estate. However, the manager was able to come back to the site and some maintenance tasks were undertaken.

In December an application was made for funding from Reconnecting Communities to radically alter the coffee shop offer at the museum. A group of summerhouses were installed for covid-safe use and the manager's office converted into a service area for the newly re-named Poppy Tea Rooms.



The Poppy Tea Rooms

Work on Poppy Tea Rooms was completed with a supplementary grant from the Museum's Development Fund. The museum was awarded £5000 for redevelopment of the interior service area, and also for training for staff and volunteers. 6 people underwent training in First Aid, the Museum Assistant gained a level 3 qualification in Education and Training and the manager gained a level 7 qualification from the Chartered Management Institute in Leadership and Management.

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Service area in converted office space

Volunteers began to contact the Museum with a view to returning in spring of 2021 and it was decided that as Poppy Tearooms could provide socially distanced table service with enough volunteers, we could reopen the tearooms in April 2021 after a year of closure. The new seating arrangements proved popular with visitors and small craft packs were given to children to create small models and pictures to decorate the interiors of the summerhouses. This also gave us the opportunity to start reconnecting with our visitors prior to the museum reopening.

As was the case for many businesses, and cultural venues in particular, 2020 – 2021 was a very difficult year. As a Board we faced the challenge of being geographically removed from the site and each other, however, we managed to secure enough funding to safeguard the museum for the duration of the pandemic, as well as undertaking emergency work on the collection and creating a new and popular attraction for visitors when we were able to re-open. We face further uncertainty as we go through the rest of 2021 and into 2022, but the public support for the Heugh Battery has not dwindled since they showed such passion for the Museum in 2019 and we hope that we will be able to build on this relationship in the times ahead.

### FINANCIAL REVIEW

Heugh Gun Battery Trust Limited principle funding source is museum admissions and café income. Other significant funding comes from grants received from Hartlepool Borough Council, The National Lottery Heritage Fund and The Arts Council.

The total income for the period was £134,951 (2020: £74,071). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the period ended 31 May 2021 shows a net income across all funds of £49,254 (2020: £12,130).

The Balance Sheet at 31 May 2021 shows total funds carried forward of £160,417 (2020: £111,162) of which there are £59,550 restricted funds (2020: £2,095).

# **HEUGH GUN BATTERY TRUST LIMITED**

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## **TRUSTEES ANNUAL REPORT**

For the year ended 31 May 2021

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### Reserves policy

Heugh Gun Battery Trust Limited has maintained a level of free reserves (reserves not invested in tangible fixed assets) over the years, currently £47 to meet the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. At 31 May 2021 reserves fall short of this level. The trustees are aware of this and are committed to building up free reserves, with planned operational surpluses.

### **PLANS FOR FUTURE PERIODS**

- Work to strengthen the range of skills on the Board of Directors
- Look to expend the capacity of the café offer at the museum

### **PUBLIC BENEFIT STATEMENT**

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

## HEUGH GUN BATTERY TRUST LIMITED

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### TRUSTEES ANNUAL REPORT

For the year ended 31 May 2021

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#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Heugh Gun Battery Trust Limited	
Registered Charity Number	1106882	
Company Number	04774077	
Registered Office and operational address	Heugh Battery Moor Terrace The Headland Hartlepool Cleveland TS24 0PS	
Trustees	Mr J R Keeton Ms EM Bartholomew Mr D Worthington Ms A Olds Dr A Foster	Resigned 30 June 2021   Resigned 30 June 2021 Appointed 1 July 2021
Independent Examiner	Michelle Wright Connected Voice Business Services Higham House Higham Place Newcastle upon Tyne NE1 8AF	

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing documents

The organisation is a charitable company limited by guarantee, incorporated on the 23 May 2003 and is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles. Trustees are elected at the AGM and can serve more than one term. Interested possible new trustees are encouraged to attend trustee meetings.

##### Organisation

All of the trustees meet every month and deal with the administration of the charity to ensure that Heugh Gun Battery Trust Limited has a clear vision and strategy for the future, and to monitor the performance against plans, to support the management and staff team, and to oversee financial accountability and risk management.

The operational management of the organisation is undertaken by the paid staff team.

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## TRUSTEES ANNUAL REPORT

For the year ended 31 May 2021

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### Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company Law requires the trustees to prepare financial statements for each financial year which show the state of affairs of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

This report was approved by the Trustees on: 08 Jun 22

and signed on their behalf by:



Ralph Keeton

Trustee

## HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 May 2021

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I report on the financial statements of Heugh Gun Battery Trust Ltd for the year ended 31 May 2021, which are set out on pages 8 to 18.

#### Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Wright  
Connected Voice Business Services Limited  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 08 Jun 22





**HEUGH GUN BATTERY TRUST LTD**

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**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 May 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies	6	2,377	-	<b>2,377</b>	17,699
Charitable activities					
Grants and contracts	7	38,946	89,016	<b>127,962</b>	23,004
Other trading activities	8	4,611	-	<b>4,611</b>	33,368
<b>Total income</b>		<b>45,935</b>	<b>89,016</b>	<b>134,951</b>	<b>74,071</b>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	9	54,135	31,561	<b>85,696</b>	61,941
<b>Total expenditure</b>		<b>54,135</b>	<b>31,561</b>	<b>85,696</b>	<b>61,941</b>
<b>Net movement of funds</b>		<b>( 8,200 )</b>	<b>57,455</b>	<b>49,254</b>	<b>12,130</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		109,067	2,095	<b>111,162</b>	99,032
<b>Total funds carried forward</b>		<b>100,867</b>	<b>59,550</b>	<b>160,417</b>	<b>111,162</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 18 form an integral part of these accounts.

**HEUGH GUN BATTERY TRUST LTD**

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Charity Number 1106882

Company Number 04774077

**BALANCE SHEET**

As at 31 May 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<b><u>Fixed assets</u></b>					
Tangible assets	16		100,820		104,723
<b>Total fixed assets</b>			<b>100,820</b>		<b>104,723</b>
<b><u>Current assets</u></b>					
Stock	5	1,104		1,104	
Cash at bank and in hand	18	75,788		21,647	
<b>Total current assets</b>		<b>76,892</b>		<b>22,751</b>	
<b>Creditors:</b> amounts falling due within one year	19	<b>( 17,296 )</b>		<b>( 16,312 )</b>	
<b>Net current assets</b>			<b>59,596</b>		<b>6,440</b>
<b>Total assets less current liabilities</b>			<b>160,417</b>		<b>111,162</b>
<b>Total net assets or liabilities</b>			<b>160,417</b>		<b>111,162</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			100,867		109,067
Restricted income funds			59,550		2,095
<b>Total funds</b>			<b>160,417</b>		<b>111,162</b>

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 10 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on:

08 Jun 22

and are signed on its behalf by:

Ralph Keeton  
Trustee



# HEUGH GUN BATTERY TRUST LTD

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

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### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### 2 Basis of accounting

#### 2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Heugh Gun Battery Trust Ltd meets the definition of a public benefit entity under FRS 102.

#### 2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £47 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

### 3 Income

#### 3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### 3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### 3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

## **HEUGH GUN BATTERY TRUST LTD**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 May 2021

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#### **3.4 Donated goods and services**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

#### **3.5 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **3.6 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 bank.

#### **3.7 Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

#### **3.8 Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **3.9 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of running the museum and other activities undertaken to further the purposes of the charity and their associated support costs.

## HEUGH GUN BATTERY TRUST LTD

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

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#### 4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### 4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### 4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 5 Assets

#### 5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	Straight line over four years
Furniture & fixtures	Straight line over four years
Heritage assets	Straight line over life of asset

## HEUGH GUN BATTERY TRUST LTD

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

#### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>6 Donations and legacies</b>				
Donations	876	-	<b>876</b>	17,699
Gift aid	1,501	-	<b>1,501</b>	-
	<u>2,377</u>	<u>-</u>	<u><b>2,377</b></u>	<u>17,699</u>
<b>7 Charitable activities</b>				
<u>Income from grants and contracts</u>				
Hartlepool Borough Council	2,096	-	<b>2,096</b>	11,562
Tudor Trust	-	-	-	4,000
National Lottery Heritage	-	24,600	<b>24,600</b>	-
Arts Council	-	64,416	<b>64,416</b>	-
HMRC Job Retention Scheme	11,222	-	<b>11,222</b>	-
Other grants received	22,353	-	<b>22,353</b>	-
<u>Other income</u>				
Other income	3,275	-	<b>3,275</b>	7,442
	<u>38,946</u>	<u>89,016</u>	<u><b>127,962</b></u>	<u>23,004</u>
<b>8 Other trading activities</b>				
Museum admissions	-	-	-	4,388
Shop income	-	-	-	5,082
Café income	4,611	-	<b>4,611</b>	20,356
School visits	-	-	-	3,543
	<u>4,611</u>	<u>-</u>	<u><b>4,611</b></u>	<u>33,368</u>

Income was £134,951 (2020: £74,071) of which £45,935 was unrestricted or designated (2020: £70,071) and £89,016 was restricted (2020: £4,000)

## HEUGH GUN BATTERY TRUST LTD

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

#### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Purchases	3,024	6,174	<b>9,199</b>	5,259
Staff costs	37,566	9,649	<b>47,215</b>	38,504
<u>Support costs</u>				
Advertising	450	1,819	<b>2,269</b>	-
Printing, postage and stationery	336	91	<b>427</b>	741
Insurance	1,091	1,599	<b>2,690</b>	2,546
Heating and light	553	1,217	<b>1,769</b>	2,136
Telephone	158	1,295	<b>1,453</b>	1,391
Small equipment	48	160	<b>207</b>	300
Repairs and renewals	4,665	2,334	<b>7,000</b>	3,076
Depreciation	3,902	-	<b>3,902</b>	2,984
Other support costs	1,469	1,183	<b>2,652</b>	2,406
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	672	-	<b>672</b>	672
Bank charges	-	-	<b>-</b>	278
Legal and professional fees	201	6,041	<b>6,242</b>	1,648
	<b>54,135</b>	<b>31,561</b>	<b>85,696</b>	<b>61,941</b>

Expenditure on charitable activities was £85,696 (2020: £61,941) of which £54,135 was unrestricted or designated (2020: £60,036) and £31,561 was restricted (2020: £1,905)

#### 10 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	<b>672</b>	672
Other accountancy services paid to the examiner	<b>805</b>	539
	<b>1,477</b>	<b>1,211</b>

## HEUGH GUN BATTERY TRUST LTD

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

#### 11 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	45,559	37,623
Pension costs (defined contribution pension plan)	737	531
	<u>46,296</u>	<u>38,154</u>

No employee received remuneration above £60,000 (2020: nil)

The key management personnel of the charity, comprise the trustees and the Managing Director. The total employee benefits of the key management personnel of the charity were £28,026.

#### 12 Staff numbers

The average monthly head count was 2 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	2.0	2.0
	<u>2.0</u>	<u>2.0</u>

#### 13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £737 (2020: £531). There was £206 outstanding as at 31 May 2021 (2020: £165)

#### 15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.



**HEUGH GUN BATTERY TRUST LTD**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 May 2021

	Office Equipment	Fixtures & Fittings	Heritage assets	Total
	£	£	£	£
<b>16 Tangible fixed assets</b>				
<b>Cost</b>				
Balance brought forward	2,694	8,063	114,463	<b>125,220</b>
Additions	-	-	-	-
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>2,694</b>	<b>8,063</b>	<b>114,463</b>	<b>125,220</b>
<b>Depreciation</b>				
Basis	SL	SL	SL	
Rate	25%	25%	2%	
Balance brought forward	168	4,305	16,024	<b>20,497</b>
Depreciation charge for year	674	940	2,289	<b>3,902</b>
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>842</b>	<b>5,245</b>	<b>18,313</b>	<b>24,400</b>
<b>Net book value</b>				
<b>Brought forward</b>	<b>2,526</b>	<b>3,758</b>	<b>98,439</b>	<b>104,723</b>
<b>Carried forward</b>	<b>1,852</b>	<b>2,818</b>	<b>96,150</b>	<b>100,820</b>
<b>17 Stock</b>		<b>2021</b>	<b>2020</b>	
		£	£	
Café stock		<b>609</b>	609	
Gift shop stock		<b>495</b>	495	
		<b>1,104</b>	1,104	
<b>18 Cash at bank and in hand</b>		<b>2021</b>	<b>2020</b>	
		£	£	
Bank accounts and cash in hand		<b>75,788</b>	21,647	
		<b>75,788</b>	21,647	
<b>19 Creditors and accruals (payable within 1 year)</b>		<b>2021</b>	<b>2020</b>	
		£	£	
Social security and other taxes		<b>507</b>	339	
Pension		<b>206</b>	165	
Accruals			-	
Independent examination of accounts		<b>1,344</b>	672	
Other accruals		<b>7,656</b>	7,656	
Other creditors		<b>7,582</b>	7,480	
		<b>17,296</b>	16,312	

## HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

#### 20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

#### 21 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	109,067	45,935	( 54,135 )	-	<b>100,867</b>
<b>Totals</b>	<b>109,067</b>	<b>45,935</b>	<b>( 54,135 )</b>	<b>-</b>	<b>100,867</b>

##### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

##### Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Tudor Trust	2,095	-	( 70 )	-	<b>2,025</b>
National Lottery Heritage Fund	-	24,600	( 25,717 )	-	<b>( 1,117 )</b>
The Arts Council	-	64,416	( 5,775 )	-	<b>58,641</b>
<b>Totals</b>	<b>2,095</b>	<b>89,016</b>	<b>( 31,561 )</b>	<b>-</b>	<b>59,550</b>

##### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Tudor Trust	To fund support costs
National Lottery Heritage Fund	To fund core costs
The Arts Council	To fund core costs and urgent restoration work

#### 22 Capital commitments

As at 31 May 2021, the charity had no capital commitments (2020 -£nil)

## HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2021

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#### 23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	100,820	-	<b>100,820</b>	104,723
Cash at bank and in hand	16,238	59,550	<b>75,788</b>	21,647
Other net current assets/(liabilities)	( 16,192 )	-	<b>( 16,192 )</b>	( 15,208 )
	<u>100,867</u>	<u>59,550</u>	<u><b>160,417</b></u>	<u>111,162</u>












# HGBT Full Doc YE 2021 v2

Final Audit Report

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