

HEUGH GUN BATTERY TRUST LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 May 2022

Charity number 1106882

Company number 04774077

HEUGH GUN BATTERY TRUST LIMITED

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TRUSTEES ANNUAL REPORT

For the year ended 31 May 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 May 2022 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

Spring and summer of 2021 were times of slow emergence from the long-term closures due to the pandemic. The Poppy Tea Rooms had reopened in its newly re-situated site at the front of the museum, and saw a steady growth of customers but the Board were unable to reopen the museum site until mid August 2021, as we continued to deal with safety issues in some areas. Extensive work was ongoing in the trench exhibit due to an outbreak of mould throughout the wooden structure of the exhibit. Major work on several of the large military vehicles and artillery pieces was also underway to try and remedy the increased damage caused by rust being left untreated during lockdown. Whilst display objects were surrounded in scaffolding and covered, we were not able to allow public access.

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Mould outbreak in the trench exhibit

This meant we were totally reliant on income from The Poppy Tea Rooms to support the museum, with the small amount of remaining funds from our fundraising success in 2019 and the remainder of previous funding awards from Heritage Lottery Emergency Fund and Covid Business Support Grants distributed by Hartlepool Borough Council.

The museum finally re-opened, though still not fully accessible due to issues with supply of materials for repairs, in August 2021. The Board made the decision to scrap set entrance fees to the museum and trial a Pay What You Decide scheme for visitors. This was in part due to the inaccessibility of some areas of the museum and ensuring visitors did not feel overcharged for incomplete access, but also to help families and individuals who may have found it difficult to find the money to visit heritage sites due to the impact of lockdown on personal finances.

We took on a new staff member in June to help with rising numbers of customers in The Poppy Tea Rooms. Sadly, in June, our Museum Assistant left which made re-opening difficult as we were more highly reliant on volunteers and the Museum Manager to cover front of house and visitor guiding on site. Volunteers were slowly returning to the museum, but the amount of time each individual was willing to commit to was noticeably less than in previous years. Support did come from 93 Battery of Catterick barracks, who gave 3 days of volunteering time to the museum to help with ongoing maintenance and tour guiding. We also worked with young people working with the Youth Justice Reparations Team who helped with maintenance across the site.

In September we welcomed the first schools back to the site. The education offer had been revised to try to continue to provide as much social distancing as possible between volunteers and school pupils. 2 of the standard workshops remained available and a third self-guided tour was introduced so that school staff could escort pupils into the more enclosed areas of the museum site. Schools were provided with quiz sheets and supporting information prior to their visit, and museum staff were on hand to answer any questions arising from the activity during breaks. The cost of visits was also standardised to £100 and a limit put on the number of children able to attend, at 30 pupils max.

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Previously schools were charged at £4 per pupil and there was a limit of 60 children. However, it was impossible to accept high numbers of visitors and maintain the distance required to make the volunteers feel safe.

Storm Arwen forced a short closure of the museum again in November, and although the museum was fortunate not to be damaged extensively, there were some major repairs which needed to be done after the storm. Also in November, the Board decided to fill the vacant Museum Assistant post, as finding enough cover to open the museum to the public and conduct school tours was proving too much for the volunteers, even with 3 newly recruited helpers. The appointment was made in December. The government KickStart scheme allowed us the opportunity for a further increase in staff in March 2022, where we took on 2 people on the work experience programme.

The early months of 2022 saw plans come together to stage a host of new events at the museum over the spring and summer as a way of encouraging more visitors into the museum. The events were 'front-loaded' to the earlier months (April – July) in the hopes that the weather would be dry and our events would not have to compete too much with other local activities. We hosted an extremely successful Military Vehicle Exhibition and a dog friendly event 'Wuff at the Heugh' saw lots of fun outdoor activities for dogs across the site.



Military Vehicle Exhibition

The museum continued its relationship with the SeaScapes project and began work with Image Makers to work on new installations for the Battery Command Post exhibition area. This was funded through SeaScapes. We also were able to join a newly formed network, The Palmerston Fort Network, for those who work and volunteer on the sites of other batteries built at the same time as the Heugh Battery around the coast of Britain. We were able to catch up with our supporters, Swedish rock group, Sabaton, who raised funds for the museum in 2019 through t-shirt sales. They had promised in 2019 to visit the museum and came in March 2022 to fulfil their promise. There was coverage of the visit on local TV and radio, newspapers and a wide range of print media from Heavy Metal magazines to Museum periodicals.

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Swedish rock band Sabaton visit the museum

It is hoped that the full events calendar planned for the remaining months of 2022 will be as successful as the first events, with Brass Band concerts, craft fayres and talks all part of the programme. We will be able to see if the PWYD method of entry payments has been successful, and whether or not to continue this into 2023. Having honed in on core activities after emerging from the lockdown, we hope to be able to explore more networks and undertake some further training for volunteers and staff, as well as start work on our collections. The Poppy Tea Rooms continue to thrive, with visitor figures increasing at an incredible rate which is very positive, and though we are far from out of the woods, the Board enters the summer of 2022 with renewed vigour and a sense of cautious optimism.

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 £130,035 (2021: £134,951). 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 2022 shows a net expenditure across all funds of -£20,558 (2021: £49,254).

The Balance Sheet at 31 May 2022 shows total funds carried forward of £139,858 (2021: £160,417) of which there are £8,607 restricted funds (2021: £59,550).

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 £32,878 to meet the working capital requirements of

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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 2022 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.

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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 Mr D Worthington Dr A Foster	Resigned 30 January 2023	
Independent Examiner	Michelle Wright MW Accounting, Bookkeeping & Training Woodgate House Wood Street Gateshead NE11 9NP		

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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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: Feb 27, 2023

and signed on their behalf by: 

Ralph Keeton

Trustee

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 May 2022

I report on the financial statements of Heugh Gun Battery Trust Ltd for the year ended 31 May 2022, which are set out on pages 9 to 19.

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
MW Accounting, Bookkeeping & Training
Woodgate House
Wood Street
Gateshead
NE11 9NP
Date: Feb 27, 2023

M Wright

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 May 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	6	7,816	-	7,816	2,377
Charitable activities					
Grants and contracts	7	36,749	6,058	42,807	127,962
Other trading activities	8	79,387	-	79,387	4,611
Total income		123,977	6,058	130,035	134,951
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	10	93,592	57,001	150,592	85,696
Total expenditure		93,592	57,001	150,592	85,696
Net movement of funds		30,385	(50,943)	(20,558)	49,254
<u>Reconciliation of funds</u>					
Total funds brought forward		100,867	59,550	160,417	111,162
Total funds carried forward		131,251	8,607	139,859	160,417

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 11 to 19 form an integral part of these accounts.

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Charity Number 1106882

Company Number 04774077

BALANCE SHEET

As at 31 May 2022

	Notes	£	Total 2022 £	£	Total 2021 £
Fixed assets					
Tangible assets	17		97,257		100,820
Total fixed assets			97,257		100,820
Current assets					
Stock	5	1,146		1,104	
Debtors	19	1,528		-	
Cash at bank and in hand	20	52,727		75,788	
Total current assets		55,400		76,892	
Creditors: amounts falling due within one year	21	(12,798)		(17,296)	
Net current assets			42,602		59,596
Total assets less current liabilities			139,859		160,417
Total net assets or liabilities			139,859		160,417
Funds of the charity					
Unrestricted income funds			131,251		100,867
Restricted income funds			8,607		59,550
Total funds			139,859		160,417

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 11 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on: Feb 27, 2023

and are signed on its behalf by: Ralph Keeton
Trustee Ralph

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2022

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 £32,878 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.

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

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.

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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.

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

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For the year ended 31 May 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
Donations	6,316	-	6,316	876
Gift aid	1,500	-	1,500	1,501
	<u>7,816</u>	<u>-</u>	<u>7,816</u>	<u>2,377</u>
7 Charitable activities				
<u>Income from grants and contracts</u>				
Hartlepool Borough Council	2,750	-	2,750	2,096
National Lottery Heritage	-	-	-	24,600
Arts Council	-	6,058	6,058	64,416
HMRC Job Retention Scheme	-	-	-	11,222
Other grants received	24,957	-	24,957	22,353
<u>Other income</u>				
Other income	9,042	-	9,042	3,275
	<u>36,749</u>	<u>6,058</u>	<u>42,807</u>	<u>127,962</u>
8 Other trading activities				
Museum admissions	20,892	-	20,892	-
Shop income	5,864	-	5,864	-
Café income	50,803	-	50,803	4,611
School visits	1,828	-	1,828	-
	<u>79,387</u>	<u>-</u>	<u>79,387</u>	<u>4,611</u>
9 Income from investments				
Bank interest	23	-	23	-
	<u>23</u>	<u>-</u>	<u>23</u>	<u>-</u>

Income was £130,035 (2021: £134,951) of which £123,977 was unrestricted or designated (2021: £45,935) and £6,058 was restricted (2021: £89,016)

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For the year ended 31 May 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
10 Charitable activities				
<u>Direct costs</u>				
Purchases	18,196	-	18,196	9,199
Staff costs	63,928	2,025	65,953	47,215
<u>Support costs</u>				
Advertising	261	465	726	2,269
Printing, postage and stationery	327	150	477	427
Insurance	1,047	1,700	2,747	2,690
Heating and light	1,001	2,139	3,140	1,769
Telephone	9	1,795	1,804	1,453
Small equipment	60	-	60	207
Repairs and renewals	479	45,216	45,695	7,000
Depreciation	4,423	-	4,423	3,902
Other support costs	1,069	37	1,106	2,652
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	500	-	500	672
Bank charges	1,300	-	1,300	-
Legal and professional fees	991	3,474	4,465	6,242
	<u>93,592</u>	<u>57,001</u>	<u>150,592</u>	<u>85,696</u>

Expenditure on charitable activities was £150,592 (2021: £85,696) of which £93,592 was unrestricted or designated (2021: £54,135) and £57,001 was restricted (2021: £31,561)

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	500	672
Other accountancy services paid to the examiner	-	805
	<u>500</u>	<u>1,477</u>

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12 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	64,946	45,559
Pension costs (defined contribution pension plan)	1,007	737
	65,953	46,296

No employee received remuneration above £60,000 (2021: 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.

13 Staff numbers

The average monthly head count was 3 staff (2021: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	3.0	2.0
	3.0	2.0

14 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.

15 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 £1,007 (2021: £737). There was £206 outstanding as at 31 May 2022 (2021: £206)

16 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.

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For the year ended 31 May 2022

	Office Equipment	Fixtures & Fittings	Heritage assets	Total
	£	£	£	£
17 Tangible fixed assets				
Cost				
Balance brought forward	2,694	8,063	114,463	125,220
Additions	860	-	-	860
Disposals	-	-	-	-
Balance carried forward	3,554	8,063	114,463	126,080
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	2%	
Balance brought forward	842	5,245	18,313	24,400
Depreciation charge for year	118	2,016	2,289	4,423
Disposals	-	-	-	-
Balance carried forward	960	7,261	20,602	28,823
Net book value				
Brought forward	1,852	2,818	96,150	100,820
Carried forward	2,594	803	93,861	97,257
18 Stock				
	2022	2021		
	£	£		
Café stock	651	609		
Gift shop stock	495	495		
	1,146	1,104		
19 Debtors and prepayments (receivable within 1 year)				
	2022	2021		
	£	£		
Accrued income	1,500	-		
Other debtors	28	-		
	1,528	-		
20 Cash at bank and in hand				
	2022	2021		
	£	£		
Bank accounts and cash in hand	52,727	75,788		
	52,727	75,788		

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2022

21 Creditors and accruals (payable within 1 year)

	2022	2021
	£	£
Social security and other taxes	419	507
Pension	206	206
Accruals		
Independent examination of accounts	500	1,344
Other accruals	4,742	7,656
Other creditors	6,930	7,582
	12,798	17,296

22 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.

23 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	100,867	123,977	(93,592)	(1,117)	130,135
Totals	100,867	123,977	(93,592)	(1,117)	130,135

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
	£	£	£	£	£
Restricted funds					
Tudor Trust	2,025	-	(2,025)	-	-
National Lottery Heritage Fund	(1,117)	-	-	1,117	-
The Arts Council	58,641	6,058	(54,976)	-	9,723
Totals	59,550	6,058	(57,001)	1,117	9,723

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

HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2022

24 Capital commitments

As at 31 May 2022, the charity had no capital commitments (2021 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	97,257	-	97,257	100,820
Cash at bank and in hand	44,119	8,607	52,727	75,788
Other net current assets/(liabilities)	(10,124)	-	(10,124)	(16,192)
	<u>131,252</u>	<u>8,607</u>	<u>139,859</u>	<u>160,417</u>

Signature: 
[Michelle Wright \(Feb 27, 2023 11:27 GMT\)](#)

Email: michelle-wright@hotmail.com










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Final Audit Report

2023-02-27

Created:	2023-02-26
By:	Michelle Wright (michelle-wright@hotmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIZI23hfyeUvTOYoyTZI06jILQ-8mPU_O

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