

HEUGH GUN BATTERY TRUST LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 May 2024

Charity number 1106882

Company number 04774077

HEUGH GUN BATTERY TRUST LIMITED

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TRUSTEES ANNUAL REPORT

For the year ended 31 May 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 May 2024 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.

Take up and provide opportunities for staff and volunteers to participate in training to support their activities at the museum and ensure a safe and positive environment for themselves, visitors and the collections

- Continue to use our appointed Museum Mentor as a resource.
- Continue to widening the visitor base by holding themed events, car boot sales, and exhibitions.
- Improve visibility through the use of TV media coverage, print media and digital platforms including working with TikTok and Instagram influencers
- Continue to control expenditure.
- Recruit and train more volunteers, and provide meaningful opportunities for young people in the Youth Justice system and older people from community care settings.
- Continue work to secure funding for major conservation works to the Scheduled Monument in our care.

Achievements and performance

2023/24 saw continued growth for the Heugh Battery Museum and Poppy Tea Rooms. The museum staged 11 full day events and hosted visits from a diverse range of groups, such as Naval Reservists, residents of local care homes and fans of the heavy metal band Sabaton.

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For the year ended 31 May 2024

8,000 museum visitors

1,200 participants in
education activity

15,000 tea room visitors

4,515 volunteer hours

We welcomed 8000 visitors to the museum and almost 15,000 to the tea rooms, delivered workshops to over 1200 school pupils, an overall increase of more than a 1000 visits on the previous year.



Raising the flag on Armed Forces Day 2023

In collaboration with a range of re-enactment groups, military themed events from the Mediaeval period through to the Cold War were staged, attracting families and enthusiasts alike. Visitors enjoyed a continuation of the Pay What You Decide entrance fee scheme, which was extended to some of the family events to help families to access the museum whilst dealing with the ongoing cost of living crises. The museum and tea rooms provide a space for the whole family and are fully dog friendly, our Woof at the Heugh event was aimed at our canine visitors and gave an opportunity for several local animal charities to raise funds. Other events included our popular craft fayres for local artists and artisans, and car boot sales.

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The Headland enjoyed an influx of visitors during the Hartlepool Tall Ships event, and opened for extended hours as a viewing point for the final Parade of Sail.

The museum was able to support other local organisations and host activities such providing a meeting point for two Alice House Hospice fundraisers, giving space to Dr Bike to promote cycling and offer free bicycle MOTs and repairs and host dancers from the annual Headland Folk Festival. The Heugh Battery proudly hosted Armed Forces Day, with a flag raising ceremony. In autumn, we supported the PFC Trust's first Pumpkin Trail which gave families a safe and fun activity to replace Trick or Treating.



Headland Folk Festival Dancers

We also took part in a project based on local sound mirrors funded by SeaScapes. A recording device was installed at the museum to record levels of sound, which were then digitally translated into patterns. SeaScapes also funded the installation of a wind-up audio device. We worked with students from High Tunstall College of Science to record eyewitness statements from young people caught up in the Bombardment of the Hartlepoons in 1914. These now play to visitors in the Battery Command Post.

A further installation came from an award-winning student of the Northern School of Art. Lewis King, BA Hons Model Making and Visual FX student, created a replica WWI periscope, complete with battlefield diorama for his final degree project, which he kindly donated to the museum.

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Our relationship with Swedish heavy metal band Sabaton continued when we were one of a select number of museums across the world to screen their animated film 'The War To End All Wars'. The film incorporated music from the band's WWI themed albums, and was given to museums for a limited time to screen – with all proceeds being kept by host venues.



Screening of 'The War To End All Wars' in the magazine of the only WWI battlefield in the UK

Away from the museum, we took part in the National Museum of the Royal Navy Hartlepool's first 1940's weekend, joining many of the groups we see at the Heugh throughout the year.

Training and development

Staff and volunteers were fortunate to take part in a range of free training looking at collections and financial sustainability. Heritage Compass Fundraising basics, Every Day Innovation and working with a retail consultant to appraise the gift shop offer provided a range of ideas and tips. The courses funded by Arts Council and Museum Development North East provided not only learning opportunities but the opportunity to work directly with consultants. Similarly, the Collections Trust programme 'Getting your House in Order' allowed volunteers and staff to learn a range of skills to care for and document the collections held here. Volunteers enjoyed practical skills with a metal conservation programme.

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For the year ended 31 May 2024



Metal Conservation work on BOFORS gun

We continue to work with colleagues at the Palmerston Fort Society to research how the museum site functioned in its early construction, and share findings from the research of other members of the group.

Funding

An application was submitted to the Arts Council Museum Estate and Development Fund in August 2023. The museum worked closely with Spence and Dower Chartered Architects and Xsite Architecture, with funding support from Historic England, to prepare a range of survey documents prior to the application. A previous application had been unsuccessful and it is hoped that the museum's application for just under £500,000 will allow the museum to undertake the very urgent works required to conserve the concrete and metal of the original buildings of the Scheduled Monument on site. We were asked to speak at the Heritage Trust Network Conference about our experience of applying to the MEND fund and the work involved in preparing for such a bid.

Funding is also currently being sought by an independent film maker, who hopes to produce some interactive 3-D film for use across the site, and by an academic from the Open University to produce an exhibition based on the Civilia and Civic response to the Bombardment of 1914.

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 £441,685 (2023: £168,530). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

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For the year ended 31 May 2024

The Statement of Financial Activities for the period ended 31 May 2024 shows a net surplus across all funds of £271,178 (2023: -£3,593).

The Balance Sheet at 31 May 2024 shows total funds carried forward of £407,444 (2023: £136,266) of which there are £283,404 restricted funds (2023: £23,244).

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 £33,944 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 2024 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 H Deer		
	Ms G Ptak		
	Mr A Abson	Appointed 12/05/2024	
	Mr T Bailey	Appointed 12/05/2024	
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

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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.

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: 10/20/2024

and signed on their behalf by: Tim Bailey

Timothy Bailey
Trustee

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 May 2024

I report on the financial statements of Heugh Gun Battery Trust Ltd for the year ended 31 May 2024, which are set out on pages 10 to 20.

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: 02/18/2025

Michelle Wright

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 May 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	6	12,767	-	12,767	14,841
Charitable activities					
Grants and contracts	7	15,272	268,767	284,039	49,948
Other trading activities	8	142,746	-	142,746	103,186
Total income		172,918	268,767	441,685	168,530
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	10	161,900	8,607	170,507	172,123
Total expenditure		161,900	8,607	170,507	172,123
Net movement of funds		11,018	260,160	271,178	(3,593)
<u>Reconciliation of funds</u>					
Total funds brought forward		113,022	23,244	136,266	139,859
Total funds carried forward		124,040	283,404	407,444	136,266

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 12 to 20 form an integral part of these accounts.

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Charity Number 1106882

Company Number 04774077

BALANCE SHEET

As at 31 May 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	17		90,096		93,275
Total fixed assets			90,096		93,275
<u>Current assets</u>					
Stock	5	2,009		1,146	
Debtors	19	4,999		1,594	
Cash at bank and in hand	20	316,111		49,503	
Total current assets		323,119		52,242	
Creditors: amounts falling due within one year	21	(5,771)		(9,252)	
Net current assets			317,348		42,990
Total assets less current liabilities			407,444		136,266
Total net assets or liabilities			407,444		136,266
<u>Funds of the charity</u>					
Unrestricted income funds			124,040		113,022
Restricted income funds			283,404		23,244
Total funds			407,444		136,266

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 12 to 20 form an integral part of these accounts.

These financial statements were approved by the Board on:

10/20/2024

and are signed on its behalf by:

Tim Bailey
Trustee



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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2024

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 £113,022 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 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations	12,767	-	12,767	14,841
	<u>12,767</u>	<u>-</u>	<u>12,767</u>	<u>14,841</u>
7 Charitable activities				
<u>Income from grants and contracts</u>				
Tees Valley Community Foundation	-	20,000	20,000	3,700
Historic England	1,866	-	1,866	33,408
Arts Council - Mend Fund	-	248,767	248,767	-
Newcastle City Council	4,500	-	4,500	7,238
Other grants received	-	-	-	1,882
<u>Other income</u>				
Other income	8,906	-	8,906	3,720
	<u>15,272</u>	<u>268,767</u>	<u>284,039</u>	<u>49,948</u>
8 Other trading activities				
Museum admissions	49,120	-	49,120	27,740
Shop income	10,214	-	10,214	6,778
Café income	80,313	-	80,313	64,337
Site hire	-	-	-	460
School visits	3,100	-	3,100	3,870
	<u>142,746</u>	<u>-</u>	<u>142,746</u>	<u>103,186</u>
9 Income from investments				
Bank interest	2,133	-	2,133	556
	<u>2,133</u>	<u>-</u>	<u>2,133</u>	<u>556</u>

Income was £441,685 (2023: £168,530) of which £172,918 was unrestricted or designated (2023: £135,122) and £268,767 was restricted (2023: £33,408)

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Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
10 Charitable activities				
<u>Direct costs</u>				
Purchases	30,616	-	30,616	24,150
Staff costs	104,979	-	104,979	81,912
Volunteer costs	2,713	-	2,713	-
<u>Support costs</u>				
Advertising	-	-	-	202
Printing, postage and stationery	328	-	328	454
Insurance	4,930	-	4,930	3,607
Heating and light	3,056	-	3,056	2,638
Telephone	1,448	-	1,448	2,034
Small equipment	46	-	46	203
Repairs and renewals	4,787	-	4,787	4,946
Depreciation	3,179	-	3,179	3,982
Other support costs	2,050	-	2,050	9,346
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	500	-	500	525
Bank charges	530	-	530	796
Legal and professional fees	2,737	8,607	11,344	37,330
	<u>161,900</u>	<u>8,607</u>	<u>170,507</u>	<u>172,123</u>

Expenditure on charitable activities was £170,507 (2023: £172,123) of which £161,900 was unrestricted or designated (2023: £153,351) and £8,607 was restricted (2023: £18,772)

11 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	500	500
Other accountancy services paid to the examiner	370	100
	<u>870</u>	<u>600</u>

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

	2024 £	2023 £
Salaries and wages	101,696	78,165
Pension costs (defined contribution pension plan)	3,180	2,683
	104,875	80,848

No employee received remuneration above £60,000 (2023: 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 5 staff (2023: 4 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Charitable activities	4.0	4.0
	4.0	4.0

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 £3,180 (2023: £2,683). There was £0 outstanding as at 31 May 2024 (2023: £266)

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 2024

	Office Equipment	Fixtures & Fittings	Heritage assets	Total
	£	£	£	£
17 Tangible fixed assets				
Cost				
Balance brought forward	3,554	8,063	114,463	126,080
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	3,554	8,063	114,463	126,080
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	2%	
Balance brought forward	1,849	8,063	22,893	32,805
Depreciation charge for year	889	-	2,291	3,179
Disposals	-	-	-	-
Balance carried forward	2,737	8,063	25,184	35,984
Net book value				
Brought forward	1,705	0	91,570	93,275
Carried forward	817	0	89,279	90,096
18 Stock		2024	2023	
		£	£	
Café stock		651	651	
Gift shop stock		1,359	495	
		2,009	1,146	
19 Debtors and prepayments (receivable within 1 year)		2024	2023	
		£	£	
Prepayments		4,999	-	
Accrued income		-	1,500	
Other debtors		-	94	
		4,999	1,594	
20 Cash at bank and in hand		2024	2023	
		£	£	
Bank accounts and cash in hand		316,111	49,503	
		316,111	49,503	

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2024

21 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Social security and other taxes	381	482
Pension	-	266
Accruals		
Independent examination of accounts	-	500
Other accruals	500	1,000
Other creditors	4,890	7,004
	<u>5,771</u>	<u>9,252</u>

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****For the year ending 31 May 2024**

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	113,022	172,918	(161,900)	-	124,040
Totals	<u>113,022</u>	<u>172,918</u>	<u>(161,900)</u>	<u>-</u>	<u>124,040</u>

For the year ending 31 May 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	131,251	135,122	(153,351)	-	113,022
Totals	<u>131,251</u>	<u>135,122</u>	<u>(153,351)</u>	<u>-</u>	<u>113,022</u>

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
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HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2024

23 Analysis of charitable funds (continued)**Analysis of movement in restricted funds****For the year ending 31 May 2024**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Historic England	14,636	-	-	-	14,636
Tees Valley Community Foundation	-	20,000	-	-	20,000
The Arts Council - Mend Fund	-	248,767	-	-	248,767
The Arts Council	8,607	-	(8,607)	-	-
Totals	23,243	268,767	(8,607)	-	283,403

For the year ending 31 May 2023

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Historic England	-	33,408	(18,772)	-	14,636
The Arts Council	8,607	-	-	-	8,607
Totals	8,607	33,408	(18,772)	-	23,243

Purpose of restricted funds

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

Historic England	To fund restoration work
The Arts Council	To fund core costs and urgent restoration work
The Arts Council - MEND Fund	To fund urgent restoration work

24 Capital commitments

As at 31 May 2024, the charity had no capital commitments (2023 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Tangible fixed assets	90,096	-	90,096	93,275
Cash at bank and in hand	32,707	283,404	316,111	49,503
Other net current assets/(liabilities)	1,237	-	1,237	(6,512)
	124,040	283,404	407,444	136,266