

HEUGH GUN BATTERY TRUST LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 May 2025

Charity number 1106882

Company number 04774077

HEUGH GUN BATTERY TRUST LIMITED

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TRUSTEES ANNUAL REPORT

For the year ended 31 May 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 May 2025 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 2022, 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 that can support the development of and assist with fundraising for the museum.
 - Continue to use our appointed Museum Mentor as a resource.
 - Continue to widen the visitor base by holding feature days, car boot sales, events and exhibitions.
 - Improve visibility using marketing and publicity across all media.
 - 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

We had been extremely fortunate to receive the news early in 2024 that our bid to the Museum Estate and Development Fund (MEND administered by Arts Council England) had been successful, and an award of £497,534 had been awarded for repair and refurbishment capital works to take place. Alongside a further £29,000 of match funding, we were able to start the preliminary work and surveys ahead of the project which was scheduled to begin in January 2025. In addition to preparation for the building works themselves, we were also planning how the museum would function throughout 2025 with 75% of the site closed to visitors. The volunteers, Board and staff worked together, and were able to come up with an events programme and a plan to re-purpose areas of the museum to provide exhibition spaces that would remain accessible to the public throughout the disruption.



Working together with Wates Construction, as a Social Value partner, we were able to convert the office space to a new exhibition area and create some extra storage capacity for Poppy Tea Rooms, which we knew we would be relying on heavily for income. This work significantly improved the visitor experience during the partial site closure.

(left above) - The office before conversion

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(left below) - During conversion

These major preparations ahead of the main capital works had to take place during the museums' winter closure in December 2024 and January 2025. Up to this point, the museum had continued to function as usual with events spanning the Medieval period through to the Falklands conflict, via the Crimea, WWI, WWII and the war in Korea.



(left) – The completed exhibition space

These events with re-enactment groups and veterans from the conflicts proved to be popular and inspirational for many visitors. Those who wanted a less educational visit were attracted to the museums ever popular car boot sales and craft fayres, which continued to support local artists, makers and fundraisers throughout the summer of 2024.

(right) - Re-enactors from the WWI event

In addition to the support we received from Wates Construction in the creation of the new exhibition space, we also received in-kind labour support from British Gas, who chose the museum as the beneficiary of their team volunteering programme. They were able to do some of the maintenance work around the site which our volunteers were unable to manage in the restricted timeframe. The team donated two full days of their time, and also gifted us a new shed and 4 garden benches for the tea rooms.



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(left) - Members of the British Gas squad relaying the gravel around exhibits

The support for the museum was not limited to time given, we were very fortunate to have a funding award from Durham Freemasons, The Fisherman's Arms and the MC Military Club who all gave donations from their own fundraising efforts.

The MC Military Club is a small group of boys who show their military 'collection' to visitors in their local park. They were invited to the museum to take part in one of our re-enactment days and delighted many of our visitors with their knowledge eagerness to learn from the other

exhibitors.

(right) - The MC Military Club in action



We were delighted to welcome and work with diverse groups from local communities throughout the year. The museum was a staging stop for the National Electric Vehicle Rally, a destination for groups of motorcycle enthusiasts including Triumph/BSA bikes and a flock of Goldwings. We had dancers from the Hartlepool Folk Festival, worked with Tees Archaeology supporting their dig on the adjacent lighthouse site and worked with film makers Forge Photography and Film Productions to produce a documentary film about the Bombardment of the Hartlepoons, 'The Baby Killers', which was premiered at the Tees Valley International Film Festival in the summer.

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We were the venue for the town's Armed Forces Day celebrations, and were visited by Chelsea Pensioners; were the subject of two podcasts, hosted talks on the Green Howards Regiments, the Liberation of Bergen-Belsen and the Falklands War with the support of the local Baptist Church. All in all an incredible year.

- 8,641 museum visitors
- 19,830 visitors to the tea rooms
- 815 school pupils
- 5,630 hours of volunteer time

(left) - Chelsea pensioners with Heugh Battery Museum

volunteer, Joshua

By December 2024 we were ready to appoint our contractors to begin the restoration work in January 2025. We appointed Historic Property Restoration Ltd, and they arrived on site in January, and made excellent progress with the works throughout the spring. Our decision to continue with our Pay What You Decide entry system worked well while the site was partially closed and smaller displays were still put on despite the lack of space. Our volunteers responded well to the changes in available areas in which to tell the stories of the battery, and visitor satisfaction remained high. Poppy Tea Rooms remained open with minimal disruption, and had an increased footfall of almost 5,000 people on the previous year.

FINANCIAL REVIEW

Heugh Gun Battery Trust Limited principle funding source is museum admissions and café income. Other significant funding comes from grants received from Tees Valley Community Foundation, The Arts Council MEND Fund and Sir James Knott Trust.

The total income for the period was £174,181 (2024: £441,685). 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 2025 shows a net deficit across all funds of £152,774 (2024: £271,178).

The Balance Sheet at 31 May 2025 shows total funds carried forward of £254,670 (2024: £407,444) of which there are £127,232 restricted funds (2024: £283,404).

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 £39,962 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 2025 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 expand 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	Resigned 09/11/2025
	Mr H Deer	
	Ms G Ptak	
	Mr A Abson	Resigned 07/11/2025
	Mr T Bailey	
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: 23/02/2026

and signed on their behalf by: 

Timothy Bailey
Trustee

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 May 2025

I report on the financial statements of Heugh Gun Battery Trust Ltd for the year ended 31 May 2025, 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 2022 ("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 (Feb 24, 2026 08:05:05 GMT)

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
Wood Street
Gateshead
NE11 9NP
Date: 24/02/2026

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 May 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	6	8,711	-	8,711	12,767
Charitable activities					
Grants and contracts	7	33,965	-	33,965	284,039
Other trading activities	8	121,784	-	121,784	142,746
Investments	9	9,722	-	9,722	2,133
Total income		174,181	-	174,181	441,685
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	10	170,784	156,172	326,956	170,507
Total expenditure		170,784	156,172	326,956	170,507
Net movement of funds		3,397	(156,172)	(152,774)	271,178
<u>Reconciliation of funds</u>					
Total funds brought forward		124,040	283,404	407,444	136,266
Total funds carried forward		127,437	127,232	254,670	407,444

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 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Fixed assets</u>					
Tangible assets	17		87,475		90,096
Total fixed assets			87,475		90,096
<u>Current assets</u>					
Stock	5	2,009		2,009	
Debtors	19	5,155		4,999	
Cash at bank and in hand	20	166,046		316,111	
Total current assets		173,210		323,119	
Creditors: amounts falling due within one year	21	(6,015)		(5,771)	
Net current assets			167,195		317,348
Total assets less current liabilities			254,670		407,444
Total net assets or liabilities			254,670		407,444
<u>Funds of the charity</u>					
Unrestricted income funds			127,437		124,040
Restricted income funds			127,232		283,404
Total funds			254,670		407,444

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:

23/02/2026

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 2025

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. 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.

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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.

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For the year ended 31 May 2025

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 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Donations and legacies				
Donations	8,711	-	8,711	12,767
	<u>8,711</u>	<u>-</u>	<u>8,711</u>	<u>12,767</u>
7 Charitable activities				
<u>Income from grants and contracts</u>				
Tees Valley Community Foundation	-	-	-	20,000
Historic England	3,053	-	3,053	1,866
Arts Council - Mend Fund	-	-	-	248,767
Newcastle City Council	-	-	-	4,500
Sir James Knott Trust	25,000	-	25,000	-
British Association for Local	450	-	450	-
<u>Other income</u>				
Other income	5,462	-	5,462	8,906
	<u>33,965</u>	<u>-</u>	<u>33,965</u>	<u>284,039</u>
8 Other trading activities				
Museum admissions	27,489	-	27,489	49,120
Shop income	7,620	-	7,620	10,214
Café income	83,635	-	83,635	80,313
Site hire	940	-	940	-
School visits	2,100	-	2,100	3,100
	<u>121,784</u>	<u>-</u>	<u>121,784</u>	<u>142,746</u>
9 Income from investments				
Bank interest	9,722	-	9,722	2,133
	<u>9,722</u>	<u>-</u>	<u>9,722</u>	<u>2,133</u>

Income was £174,181 (2024: £441,685) of which £174,181 was unrestricted or designated (2024: £172,918) and £0 was restricted (2024: £268,767)

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Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
10 Charitable activities				
<u>Direct costs</u>				
Purchases	25,622	-	25,622	30,616
Staff costs	116,069	-	116,069	104,979
Volunteer costs	54	-	54	2,713
<u>Support costs</u>				
Advertising	5	-	5	-
Printing, postage and stationery	347	-	347	328
Insurance	6,030	-	6,030	4,930
Heating and light	11,249	-	11,249	3,056
Telephone	1,845	-	1,845	1,448
Small equipment	170	-	170	46
Repairs and renewals	3,173	122,454	125,627	4,787
Depreciation	3,220	-	3,220	3,179
Other support costs	146	-	146	2,050
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	500	-	500	500
Bank charges	1,790	-	1,790	530
Legal and professional fees	564	33,718	34,281	11,344
	<u>170,784</u>	<u>156,172</u>	<u>326,956</u>	<u>170,507</u>

Expenditure on charitable activities was £326,956 (2024: £170,507) of which £170,784 was unrestricted or designated (2024: £161,900) and £156,172 was restricted (2024: £8,607)

11 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	500	500
Other accountancy services paid to the examiner	520	370
	<u>1,020</u>	<u>870</u>

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For the year ended 31 May 2025

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

	2025 £	2024 £
Salaries and wages	113,796	101,696
Pension costs (defined contribution pension plan)	2,166	3,180
	115,961	104,875

No employee received remuneration above £60,000 (2024: 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 £33,908.

13 Staff numbers

The average monthly head count was 5 staff (2024: 4 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 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

The following detail the related party transactions in the reporting period.

Timothy Bailey, who is a Director of the organisation and a Trustee of the Charity, is a Head of Practice at Xsite Architecture, who are leading on the restoration work taking place. Transactions are below.

Name of the trustee or related party	Relationship to charity	Description of the transaction	Amount £	Balance at period end £	Amounts written off £
Timothy Bailey	Trustee	Consultancy Services	41,368	41,368	-

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 £2,166 (2024: £3,180). There was £0 outstanding as at 31 May 2025 (2024: £0)

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NOTES TO THE FINANCIAL STATEMENTS

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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.

17 Tangible fixed assets

	Office Equipment	Fixtures & Fittings	Heritage assets	Total
	£	£	£	£
Cost				
Balance brought forward	3,554	8,063	114,463	126,080
Additions	599	-	-	599
Disposals	-	-	-	-
Balance carried forward	4,153	8,063	114,463	126,679
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	2%	
Balance brought forward	2,737	8,063	25,184	35,984
Depreciation charge for year	929	-	2,291	3,220
Disposals	-	-	-	-
Balance carried forward	3,666	8,063	27,475	39,204
Net book value				
Brought forward	817	0	89,279	90,096
Carried forward	487	0	86,988	87,475

18 Stock

	2025 £	2024 £
Café stock	651	651
Gift shop stock	1,359	1,359
	2,009	2,009

19 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Prepayments	5,155	4,999
	5,155	4,999

20 Cash at bank and in hand

	2025 £	2024 £
Bank accounts and cash in hand	166,046	316,111
	166,046	316,111

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2025

21 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Social security and other taxes	1,521	381
Accruals		
Other accruals	-	500
Other creditors	4,494	4,890
	<u>6,015</u>	<u>5,771</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 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	124,040	174,181	(170,784)	-	127,437
Totals	<u>124,040</u>	<u>174,181</u>	<u>(170,784)</u>	<u>-</u>	<u>127,437</u>

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>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

HEUGH GUN BATTERY TRUST LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2025

23 Analysis of charitable funds (continued)

Analysis of movement in restricted funds

For the year ending 31 May 2025

	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	-	(121,536)	-	127,231
The Arts Council	-	-	-	-	-
Totals	283,403	-	(156,172)	-	127,231

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	8,607	-	(8,607)	-	-
The Arts Council - Mend Fund	-	248,767	-	-	248,767
Totals	23,243	268,767	(8,607)	-	283,403

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 2025, the charity had no capital commitments (2024 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	87,475	-	87,475	90,096
Cash at bank and in hand	38,814	127,232	166,046	316,111
Other net current assets/(liabilities)	1,149	-	1,149	1,237
	127,437	127,232	254,670	407,444