

THE ROLLRIGHT TRUST LIMITED

England & Wales · Charity number 1068450

Details

Status Registered

Legal form Charitable company

Company number [03464303](#)

Registered 1998-03-04

Register [View on the Charity Commission register](#)

Contact

Address International House
55 Longsmith Street
Gloucester
GL1 2HT

Phone 00000 000000

Email info@rollrightstones.co.uk

Website www.rollrightstones.co.uk

Activities

Objects: 1) TO PROTECT AND CONSERVE THE ROLLRIGHT STONES OTHER SITES AND MONUMENTS IN THE VICINITY AND THEIR ENVIRONMENT IN A MANNER THAT PROMOTES THEIR LONG TERM PHYSICAL PRESERVATION FOR THE BENEFIT OF THE PUBLIC.2)TO FACILITATE AND PROMOTE RESEARCH AND EDUCATIONAL ACTIVITIES RELATING TO THE ROLLRIGHT STONES AND THEIR ENVIRONMENT.3) TO PROMOTE THE CONSERVATION OF MEGALITHIC AND OTHER SITES AND MONUMENTS AND OF THEIR ENVIRONMENT AND TO FACILITATE AND PROMOTE RESEARCH AND EDUCATIONAL ACTIVITIES RELATING TO SUCH SITES AND MONUMENTS AND THEIR ENVIRONMENT.

Activities: The Trust manages the megalithic monuments known as the Rollright Stones and their environment, promoting long term physical preservation and facilitating public access for quiet enjoyment of the site. The Trust also facilitates and promotes research and educational activities relating to the Rollright Stones and their environment.

Classification

- **How:** Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Oxfordshire
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£29,666	£19,866	-	-
2023-11-30	£16,957	£18,410	-	-
2022-11-30	£16,491	£30,763	-	-
2021-11-30	£15,026	£16,859	-	-
2020-11-30	£25,039	£23,947	-	-

Trustees

Name	Role	Appointed
GEORGE HENRY LAMBRICK	Chair	
Ambereene Hitchcox		2016-05-15
Daniel Charles Benedict Poore		2023-10-21
Emily Strudwick		2025-12-13
Harriet Kimberley		2024-11-29
Kara Shadbolt		2025-12-13
Nicola Douglas		2025-12-13
ROBIN SMITTEN		2011-09-23
Robert Charles Allen		2021-10-04
Robyn Marie Durie		2025-12-13
Sandra Vaughan		2024-11-29

THE ROLLRIGHT TRUST LIMITED

England & Wales - Charity number 1068450

Accounts

Charity Registration No. 1068450

Company Registration No. 03464303 (England and Wales)

THE ROLLRIGHT TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

THE ROLLRIGHT TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr GH Lambrick
Mr R Smitten
Mr R Dudley Smith Ceased 22.7.24
Mr D Shirt Resigned 22.7.24
Mrs M Harper
Mrs A Hitchcox
Mr SC Palmer
Mr RC Allen
Mr D Poore
Mrs S Vaughan Appointed 2.12.24
Mrs H Kimberley Appointed 2.12.24

Secretary

Mrs A Hitchcox

Charity number

1068450

Company number

03464303

Registered office

International House
55 Longsmith Street
Gloucester
GL1 2HT

Independent Examiner

Rachel Wood

THE ROLLRIGHT TRUST LIMITED

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THE ROLLRIGHT TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019)".

Objectives and activities

The charity's objects are:

- 1 To protect and conserve the Rollright Stones, other sites and monuments in the vicinity, and their environment in a manner that promotes their long term physical preservation for the benefit of the public.
- 2 To facilitate and promote research and educational activities relating to the Rollright Stones and their environment.
- 3 To promote the conservation of Megalithic and other sites and monuments, and of their environment and to facilitate and promote research and educational activities relating to such sites and their environment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr GH Lambrick

Mr R Smitten

Mr R Dudley Smith Ceased 22.7.24

Mr D Shirt Resigned 22.7.24

Mrs M Harper

Mrs A Hitchcox

Mr SC Palmer

Mr RC Allen

Mr D Poore

Mrs S Vaughan Appointed 2.12.24

Mrs H Kimberley Appointed 2.12.24

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

THE ROLLRIGHT TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE ROLLRIGHT TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

OPERATIONAL REVIEW

Governance and admin

The death of Ron Dudley Smith in February 2024 was a major blow to the Trust. A stalwart colleague and friend, he was an expert dowser and earth energies promoter with a mine of information to share and a strong sense of humour. His legacy will continue through the input of those who had learnt from him over the years.

Dave Shirt stepped down as Trustee, but still offers his wisdom and extensive knowledge of publications relating to the Rollright Stones.

Two new Trustees joined towards the end of the year - Harriet Kimberley and Sandra Vaughan, bringing support in the areas of education, history and local knowledge and public engagement.

Finances

Entry charges were raised at the beginning of the 2024 season, to £2 per adult and £1 per child. This has strengthened income and seems to be driving an increase in the percentage of visitors paying. Good relationships with local tour companies have brought welcome new visitors and accompanying income, and the chance to enthuse yet more people.

The proportion of entry fees received via online payment methods continues to grow. We review the realistically available technology regularly, to make payment as simple as possible.

Ongoing maintenance and improvements

Work to stabilise pathways and improve access through the copses continued, making areas of the site more accessible. Clearance of undergrowth and dead trees has brought light to the copse floors, encouraging new growth. Native bulbs have been planted to help spread biodiversity and colour.

Education and research

Contact has been made by a number of researchers and film companies during the year, some with short-term results, others longer-burning.

Communication: Website, Newsletter and Friends

Facebook is proving a reliable means of communication with our public, both for general information and for urgent notices. The website remains important and a series of brief 'Stones Chats' has been introduced on it, to provide general visitors with more regular updates on site activities. Friends receive a detailed newsletter 3 to 4 times a year, and 2024 saw a series of major articles by Chairman, George Lambrick, investigating the landscape of the Stones across history.

Art and events

A very successful art workshop was held in April, with artists coming together to create images of aspects of the Stones, which were then displayed in May at Wyatt's Garden Centre as part of Oxfordshire Artweeks. We expect to repeat this initiative in 2025.

The trustees' report was approved by the Board of Trustees.

Trustee

Dated _____

THE ROLLRIGHT TRUST LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees, who are also the directors of The Rollright Trust Limited for the purpose of company law, are responsible for preparing the Trustees' 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 give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ROLLRIGHT TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE ROLLRIGHT TRUST LIMITED FOR THE YEAR ENDED 30 NOVEMBER 2024

We report on the accounts for the year ended 30th November 2024.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for 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 and that an independent examination is needed.

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 our attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records. It also includes consideration of any unusual items or disclosure 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'.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rachel Wood FCCA

8th May 2025

THE ROLLRIGHT TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income from:</u>			
Charitable activities	2	29,666	16,957
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	19,866	18,410
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		9,800	(1,453)
Fund balances at 1 December 2023/2022		143,511	144,964
		<hr/>	<hr/>
Fund balances at 30 November 2024/2023		153,311	143,511
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE ROLLRIGHT TRUST LIMITED

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		116,819		117,696
Current assets					
Stocks	7	1,585		1,410	
Debtors	8	453		465	
Cash at bank and in hand		34,454		24,560	
		<u>36,492</u>		<u>26,435</u>	
Creditors: amounts falling due within one year	9			(620)	
Net current assets			36,492		25,815
Total assets less current liabilities			<u>153,311</u>		<u>143,511</u>
Income funds					
Unrestricted funds			153,311		143,511
			<u>153,311</u>		<u>143,511</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

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Trustee

Company Registration No. 03464303

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

The Rollright Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is International House, 55 Longsmith Street, Gloucester, GL1 2HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Stock value has been adjusted by a net negative cost of sales of £323 to allow for additional stock identified.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

2 Charitable activities

	Charitable Income - Entrance fees, donations 2024 £	Charitable Income - On site postcards etc. 2024 £	Charitable Income - Off site postcards etc. 2024 £	Charitable Income - Private event fees 2024 £	Charitable Income - Subs to friends 2024 £	Total 2024 £	Total 2023 £
Charitable income	28,199	245	47	430	745	29,666	16,957
Analysis by fund							
Unrestricted funds	28,199	245	47	430	745	29,666	16,957

For the year ended 30 November 2023

	Charitable Income - Entrance fees, donations £	Charitable Income - On site postcards etc. £	Charitable Income - Off site postcards etc. £	Charitable Income - Private event fees £	Charitable Income - Subs to friends £	Total 2023 £
Charitable income	14,766	429	448	634	680	16,957
Analysis by fund						
Unrestricted funds	14,766	429	448	634	680	16,957

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

3 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Fence repairs and paths	18	-
Site maintenance	15,048	12,279
Books and leaflets	(323)	197
Event expenses	384	1,037
Site rent and rates	777	770
Insurance	494	548
Other charitable expenses	1,446	532
Professional fees - admin	395	915
Site wardening facility expenses	210	430
Subscriptions	75	140
Internet costs	-	408
Depreciation	877	877
Cost of fundraising	465	295
Trustee expenses	-	-
	<u>19,866</u>	<u>18,410</u>
	<u>19,866</u>	<u>18,410</u>

4 Trustees

R Smitten received an agreed annual honorarium of £10,500 (2023 £10,375) covering the application of his particular knowledge, skills and experience in managing aspects of the site within a workplan to deliver a range of outcomes. This work requires close knowledge and understanding of the monuments and the site, but is outside the scope of his duties as a Trustee and does not clash with those duties.

5 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

6	Tangible fixed assets	Freehold land and buildings £	Plant and equipment £	Total £
	Cost			
	At 1 December 2023	115,942	4,925	120,867
	At 30 November 2024	115,942	4,925	120,867
	Depreciation and impairment			
	At 1 December 2023	-	3,171	3,171
	Depreciation charged in the year	-	877	877
	At 30 November 2024	-	4,048	4,048
	Carrying amount			
	At 30 November 2024	115,942	877	116,819
	At 30 November 2023	115,942	1,754	117,696
	7		2024	2023
	Stocks		£	£
	Raw materials and consumables		1,585	1,410
	8		2024	2023
	Debtors		£	£
	Amounts falling due within one year:			
	Prepayments and accrued income		453	465
	9		2023	2023
	Creditors: amounts falling due within one year		£	£
	Accruals and deferred income			620
	10			
	Related party transactions			

There were no disclosable related party transactions during the year (2023 - none).

THE ROLLRIGHT TRUST LIMITED

England & Wales - Charity number 1068450

Accounts

THE ROLLRIGHT TRUST LIMITED

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER, 2020

WHITING & PARTNERS LIMITED
108 HIGH STREET
RAMSEY
HUNTINGDON
CAMBRIDGESHIRE
PE26 1BS

THE ROLLRIGHT TRUST LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER, 2020

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2	Report of the Trustees
3	Statement of Trustees' Responsibilities
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THE ROLLRIGHT TRUST LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 NOVEMBER, 2020

The Trustees submit their report and accounts for the year ended 30th November, 2020

PRINCIPAL ACTIVITIES

The trust is the administrative vehicle whose objectives are as follows:-

- 1 To protect and conserve the Rollright Stones, other sites and monuments in the vicinity, and their environment in a manner that promotes their long term physical preservation for the benefit of the public.
- 2 To facilitate and promote research and educational activities relating to the Rollright Stones and their environment.
- 3 To promote the conservation of Megalithic and other sites and monuments, and of their environment and to facilitate and promote research and educational activities relating to such sites and their environment.

RESULTS FOR THE YEAR

The surplus for the year amounted to

£1,092 (£4,689 surplus 2019).

No money from the Friends of the Rollright Trust designated fund was transferred to undesignated funds.

The Trustees recommend that the balance of funds, of

£161,067 surplus be carried forward.

This includes designated funds and assets amounting to

£120,604

(see note 1 regarding policy regarding status of funds)

TRUSTEES

The Trustees serving during the year were:

Dr. David B. Shirt
Mr. George H. Lambrick
Dr. Gill Mey
Mr Robin Smitten
Mr. Ron Dudley-Smith

Mrs. Margaret Harper
Mrs. Ambereene Hitchcox
Mr. Stuart Palmer
Miss Carmen Hoepper

FIXED ASSETS

Expenditure during the year is as per note 3 to the accounts.

TAXATION

In the opinion of the Trustees, the Trust is exempt from the Taxation except on investment income received.

ACCOUNTANTS

A resolution will be proposed at the next Annual General Meeting to re-appoint the Accountants, Whiting & Partners Limited.

FRIENDS OF THE ROLLRIGHT TRUST

The Friends of the Rollright Trust became part of the Trust from November 2011.

A separate bank account has been retained for the Friends. This is reported as a designated fund in the accounts.


Signed on behalf of the Trustees

THE ROLLRIGHT TRUST LIMITED
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 NOVEMBER, 2020

Charity law requires the Trustees to prepare statements of account for each financial year, which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- a select suitable accounting policies and apply them consistently;
- b make judgements and estimates that are reasonable and prudent;
- c to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS' REPORT
TO THE TRUSTEES OF
THE ROLLRIGHT TRUST LIMITED
FOR THE YEAR ENDED 30 NOVEMBER, 2020

Respective responsibilities of the Trustees and Reporting Accountants

The Board of Trustees is responsible for the preparation of the financial statements. The board of Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that independent examination is needed.

It is our 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 our attention.

Basis of independent examiner's statement

We have examined, without carrying out an audit, financial statements which have been prepared on the basis of the accounting policies set out on page 8.

Our 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, 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met;

Or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



WHITING & PARTNERS LIMITED
CHARTERED ACCOUNTANTS
108 HIGH STREET
RAMSEY
HUNTINGDON
CAMBRIDGESHIRE
PE26 1BS

THE ROLLRIGHT TRUST LIMITED
BALANCE SHEET AS AT 30 NOVEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		115,945		58,806
			115,945		58,806
CURRENT ASSETS					
Stocks	4	2,427		928	
Debtors (prepayments and accrued income)	5	464		508	
Cash at Bank					
HSC Current Account	6	38,456		96,359	
Barclays (former current account)		1		1	
Cash in Hand		4		13	
Paypal account	6	12		-	
Friends of Rollright Barclays account		4,220		3,816	
		45,584		101,625	
CURRENT LIABILITIES					
Creditors and accrued expenditure	7	462		456	
		462		456	
NET CURRENT ASSETS			45,122		101,169
		£ 161,067		£ 159,975	
Financed by:-					
ACCUMULATED FUNDS					
Unrestricted Funds					
General Reserves			40,463		97,406
Designated Funds					
Rollright Site		115,942		58,750	
Friends of Rollright	8	4,662		3,819	
			120,604		62,569
		£ 161,067		£ 159,975	

THE HIGHLAND TRUST LIMITED
BALANCE SHEET AS AT 31 DECEMBER 2010
(CONTINUED)

The trustees are satisfied that the company was prepared in accordance with sub-section (1) of section 238A of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 475, and that no matters of concern have arisen in relation to section 475 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial year and of the results for the financial year in accordance with the requirements of sections 386 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The accounts are prepared in accordance with the provisions applicable to the small companies' regime.

Approved by the Trustees:



Acting Secretary



Trustee



Trustee

The accompanying notes form an integral part of these financial statements.

FOR THE YEAR ENDED 30 NOVEMBER 2020

	2020	2019
Note	£	£
INCOMING RESOURCES (UNDESIGNATED FUNDS)		
Entrance Fees, Donations	13,910	15,446
Contribution towards path repair	-	21,811
On site postcard and book sales etc.	164	745
Off site postcard and book sales etc.	54	230
Private event fees	60	408
Solstice, Moonstone and other events	-	4,941
Film fees and related donations	-	500
COVID support grants	10,000	-
Total income from pursuing charitable objects	24,188	44,081
Bank Interest Received	-	370
Total other income	-	370
	24,188	44,451
INCOMING RESOURCES (DESIGNATED FUNDS)		
Subscriptions to Friends of the Rollright Trust	851	485
RESOURCES USED		
DIRECT CHARITABLE EXPENDITURE		
Fence repairs and paths	4,327	18,052
Site Maintenance 9	12,440	9,644
Net cost of books and leaflets 10	(1,499)	383
Summer Solstice & Moonstone expenses	-	6,008
Event expenses	265	-
Site wardening expenses	349	1,307
Trustee travel expenses	-	43
Forum & AGM meeting expenses	-	368
Internet costs	60	162
Site rent and rates	770	785
Insurance (3rd party, employers liability etc)	544	581
Printing & Stationery	-	22
Other Charitable Expenditure	4,545	1,379
Cost of fundraising	350	-
Site use fees	690	-
Trustee expenses	8	-
Administration Expenses 11	1,098	1,423
TOTAL RESOURCES USED	23,947	40,247
NET INCOMING RESOURCES FOR THE YEAR	1,092	4,689
Fund Balances Brought Forward	159,975	155,286
FUND BALANCES CARRIED FORWARD		
AT 30.11.20	£ 161,067	£ 159,975

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER, 2020

1. ACCOUNTING POLICIES

- a. The accounts have been prepared on a historic cost basis in accordance with the Statement of Recommended Practice on Accounting for Charities and applicable Accounting Standards
- b. Income, including tax recoverable on donations received under Deed of Covenant and Gift Aid, is credited to the Statement of Financial Activities in the year in which it is due to the Trust.
- c. No provision has been made in the accounts for taxation, as the Trust is liable to taxation on its investment income only.
- d. No value is shown for non material equipment purchases written off in the year of purchase or written off as depreciated to date. Depreciation is provided on all tangible fixed assets, at annual rates calculated to write off the cost, less estimated residual value, of tangible assets over their estimated useful economic lives as follows:
Plant & Equipment - over 5 years
- e. In these accounts the cost value of the Rollright Stones site, including the King Stone, acquired during the course of the year is treated as a designated fund on the basis that it is the policy of the Trust that any disposal of the site would be to a body committed to heritage conservation. Comparisons with the previous year are made on this basis.
- f. The Friends of Rollright account was formally incorporated into the Trust's funds on 30 November 2012. It is treated as a designated fund to be used for the purposes for which the Friends were established, which are to support the work of the Trust and to keep Friends informed of, and engaged in such activity as the Friends deem appropriate in furthering the objectives of the Trust.
- g. Stocks of booklets, postcards, leaflets etc for sale are stated at the lower of cost or their net realisable value.

2. FUNDS

Assets and income received in the year in respect of Unrestricted Funds is available for any purpose of the charity. The balance of these Funds at the year end amounted to

£40,463 (2019 £97,406).

This is stated after the cost of the King Stone was transferred to Designated Funds. There were no transactions related to the Rollright site as a designated tangible asset. The balance of the Friends of Rollright designated fund at the year end was

£4,662 (2019 £3,819).

(See note 1 regarding accounting policy).

THE ROLLRIGHT TRUST LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER, 2020

3. TANGIBLE ASSETS	As at				As at
	01.12.19	Additions	Disposal	Depreciation	30.11.20
Rollright Site (at cost)	58,750	57,192	-	-	115,942
Wardens' Shed	1	-	-	-	1
Strimmer	2	-	-	(1)	1
Mower	53	-	-	(52)	1
	<u>58,806</u>	<u>57,192</u>	<u>-</u>	<u>(53)</u>	<u>115,945</u>

4. STOCKS	2020	2019
	£	£
Books, Leaflets etc.	<u>2,427</u>	<u>928</u>

5. DEBTORS	2020	2019
	£	£
Expenditure Prepaid	<u>464</u>	<u>508</u>

6. BALANCE OF FUNDS BETWEEN CURRENT AND DEPOSIT ACCOUNTS

Due to very poor investment interest rates available, funds were retained within its current account and used to acquire the King Stone during the current year.

7. CREDITORS	2020	2019
	£	£
Creditors & Accruals	<u>462</u>	<u>456</u>

8. DESIGNATED FUND - FRIENDS OF ROLLRIGHT TRUST	2020	2019
	£	£
Opening Balance	3,819	3,334
Subscriptions Received	851	485
Expenditure	<u>(8)</u>	<u>-</u>
Closing Balance	<u>4,662</u>	<u>3,819</u>

9. SITE MAINTENANCE

The Trust having acquired the King Stone and surrounding field, has embarked on a programme of unification of site management practices and standards, upgrading accesses, and continued environmental and biodiversity management. Projects require additional expense to improve the longevity and safety of monuments at this publicly accessible site (Access is on permissive basis), as well as addressing public safety issues.

THE BOLLRIGHT TRUST LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

10. PURCHASES

	2020	2019
	£	£
Opening Stock	928	278
Purchases - Books and Leaflets	-	1,033
Closing Stock	(2,427)	(928)
	<u>(1,499)</u>	<u>383</u>

11. ADMINISTRATION EXPENSES

	2020	2019
	£	£
Professional Fees	474	750
Sundry Expenses	58	43
Site Wardening fixed expenses - shed rental	433	477
Subscriptions	67	64
Annual Return Fee	13	13
Depreciation	53	76
	<u>1,098</u>	<u>1,423</u>