

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

England & Wales · Charity number 1158379

Details

Status Registered

Legal form Trust

Registered 2014-08-28

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

Contact

Address Bignor Roman Villa
The Farm Office
Bignor
Pulborough
West Sussex
RH20 1PQ

Phone 01722434828

Website www.bignorromanvilla.co.uk

Activities

Objects: THE FOLLOWING OBJECTS ARE FOR THE PUBLIC BENEFIT:-1)TO PRESERVE AND PROTECT THE HISTORY AND HERITAGE OF BIGNOR ROMAN VILLA; AND2)TO ADVANCE EDUCATION REGARDING THE HISTORIC AND CURRENT IMPORTANCE OF THE BIGNOR ROMAN VILLA SITE.

Activities: To preserve and protect the history and heritage of Bignor Roman Villa and to advance education regarding the historic and current importance of the Bignor Roman Villa site.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BIGNOR ROMAN VILLA
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£137,575	£131,115	-	-
2023-12-31	£138,613	£149,625	-	-
2022-12-31	£75,686	£86,207	-	-
2021-12-31	£68,928	£67,105	-	-
2020-12-31	£63,364	£58,475	-	-

Trustees

Name	Role	Appointed
James Anthony Kenny		2018-08-07
PETER RIDOUT		2014-06-04
THOMAS RICHARD TUPPER		2014-08-07

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

England & Wales - Charity number 1158379

Accounts

REGISTERED CHARITY NUMBER: 1158379

THE BIGNOR ROMAN VILLA CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BIGNOR ROMAN VILLA CHARITABLE TRUST

Legal & Administrative Information
For the Year Ended 31 December 2024

Trustees	Thomas Richard Tupper James Kenny
Charity Number	1158379
Principal Address	Bignor Roman Villa Pulborough West Sussex RH20 1PQ
Independent examine	Cassidys Chartered Accountants South Stour Offices South Stour Road Mersham Ashford Kent TN25 7HS
Bankers	NatWest Bank plc Brunswick Gate 23 Brunswick Place Southampton SO15 2AQ
Solicitors	Trethowans LLP The London Road Office Park London Road Salisbury Wiltshire SP1 3HP

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

DRAFT FINANCIAL STATEMENTS
For the Year Ended 31 December 2024

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THE BIGNOR ROMAN VILLA CHARITABLE TRUST

TRUSTEES' REPORT

For the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 & Activities

The charity's objects are (1) To preserve and protect the history and heritage of Bignor Roman Villa; and (2) To advance education regarding the historic and current importance of the Bignor Roman Villa site. The Bignor Roman Villa is open to the public and schools and educational materials and guided tours are available. The funds generated from the activities are used to preserve the Bignor Roman villa.

Public Benefit

In setting the charity's objectives and planning its activities, the trustees have given consideration to and complied with the public benefit guidance published by the Charity Commission for England and Wales.

Achievements, Performance & Financial Review

Results for the Year

Income from ticket sales, guided tours, guide books and workshops totalling £87,617 (2023 - £70,897) was received during the period. A claim of Gift Aid was also made, increasing income by £6,259 (2023 - £5,405). Government grants of £42,216 (2023 - £59,823) were received during the year. Total income for the year was £137,575 (2023 - £138,613). The maintenance of the Roman Villa during the period cost a total of £56,731 (2023 - £83,052) which included £40,920 of roof replacement costs, and £11,850 to replace the classroom. Total expenditure for the year was £131,115 (2023 - £149,625) resulting in a net income of £6,460 (2023 - net expenditure of £11,012) for the year. A full breakdown of expenditure is shown in note 4 to the financial statements.

Reserves Policy

The trustees will maintain reserves at a sufficient level to continue operation. The level of reserves at 31 December 2024 is £43,446 (2023 - £36,986) which represented 55% (2023: 52%) of the expenditure incurred during the year ended 31 December 2024, excluding roof and classroom replacement costs that are not an annually occurring expense. The trustees consider this level of reserves to be sufficient but continue to look for opportunities to generate additional income and to control costs.

Structure, Governance and Management

Governance

The charity was established by a charitable trust deed on 7th August 2014 and is registered with the Charity Commission, Charity Registration Number 1158379.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

TRUSTEES' REPORT

For the Year Ended 31 December 2024

Trustees

The trustees who served during the period were:

Thomas Richard Tupper

James Kenny

The power of appointing new trustees is vested in the trustees.

Structure

The day to day administration of the charity is carried out under the guidance of the trustees.

Risk factors

The trustees have examined where there may be risks which the charity could face and are satisfied that adequate controls are in place.

Approved by order of the board of trustees and signed on its behalf by:



.....
Thomas Richard Tupper

Trustee

Date: 31/10/25

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIGNOR ROMAN VILLA CHARITABLE TRUST**

Independent examiner's report to the trustees of The Bignor Roman Villa Charitable Trust ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

S G Whorlow FCA
Cassidys Chartered Accountants
South Stour Offices
South Stour Road
Mersham
Ashford
Kent
TN25 7HS

Date:

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2024

		<u>Unrestricted</u>	<u>Restricted</u>	<u>31.12.24</u>	<u>31.12.23</u>
		<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>Notes</u>	<u>£</u>		<u>Funds</u>	<u>Funds</u>
				<u>£</u>	<u>£</u>
Income From					
Donations		283		283	542
Grant Income			42,216	42,216	59,823
Charitable activities	2	87,617		87,617	70,897
Gift Aid Repayment		6,259		6,259	5,405
Rental Income	3	1,200		1,200	1,200
Interest Received		0		0	746
Total Income		95,359	42,216	137,575	138,613
Expenditure on					
Charitable Activities	4	88,899	42,216	131,115	149,625
Total Expenditure		88,899	42,216	131,115	149,625
Net (Expenditure)/Income		6,460	0	6,460	(11,012)
Reconciliation of funds					
Total funds brought forward		36,986		36,986	47,998
Total Funds Carried Forward		43,446	0	43,446	36,986

All income and expenditure was derived from continuing activities.

The notes form part of these financial statements.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

BALANCE SHEET
31 December 2024

	<u>Notes</u>	<u>31.12.24</u> £	<u>31.12.23</u> £
Current Assets			
Stocks	7	6	311
Debtors	8	9,300	7,274
Cash at Bank & In Hand		<u>47,667</u>	<u>44,187</u>
		56,973	51,772
Creditors			
Amounts falling due within One Year	9	<u>13,527</u>	<u>14,786</u>
		43,446	36,986
Net Current Assets		<u>43,446</u>	<u>36,986</u>
Total assets less current liabilities		43,446	36,986
Net Assets		<u><u>43,446</u></u>	<u><u>36,986</u></u>
Funds			
Unrestricted Funds		43,446	36,986
Total funds		<u><u>43,446</u></u>	<u><u>36,986</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



31/10/25

.....
Thomas Richard Tupper
Trustee

The notes form part of these financial statements.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

1 ACCOUNTING POLICIES:

1.1 Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Stock

Purchased guide books are stated at the lower of cost and net realisable value.

1.5 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.6 Government grants

Government and other grants are recognised when 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.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2024

2 INCOME FROM CHARITABLE ACTIVITIES

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Ticket Sales	83,373	67,515
Miscellaneous Income from Guided Tours, Guide Books & Workshops	4,244	3,382
	<u>87,617</u>	<u>70,897</u>

3 RENTAL INCOME

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Licence fee	<u>1,200</u>	<u>1,200</u>

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Management and Administration	18,000	21,000
Wages & Salaries	33,722	26,811
Advertising and Marketing	2,582	2,185
Guide Books net of Valuation Change	305	194
Insurance	7,146	5,908
Cleaning & Waste Hygiene	3,057	1,153
Light, Heat & Water	736	813
Rates	235	57
Repairs & Maintenance to Building & Grounds	56,731	83,052
Office Expenses	3,196	2,393
Bank & Credit Card Charges	1,544	1,390
Support costs (see below)	3,861	4,669
	<u>131,115</u>	<u>149,625</u>
Support Costs		
Accountancy Fees	2,214	2,880
Independent Examination Fee	696	660
Payroll and other fees	951	1,129
	<u>3,861</u>	<u>4,669</u>

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 December 2024

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6 STAFF COSTS

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Salaries and wages	32,941	26,590
Pension costs (defined contribution scheme)	781	221
	<u>33,722</u>	<u>26,811</u>

There was 1 full time employee and an average of 5 seasonal part-time employees directly employed by the charity during the year (2023 - 1 full time employee and 5 seasonal part-time employees).

No employees received emoluments in excess of £60,000.

7 STOCK

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Guide Books	<u>6</u>	<u>311</u>

8 DEBTORS: Amounts Falling Due Within One Year

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Loan	0	0
Trade Debtors	9,300	3,479
Prepayments and accrued income	0	3,795
	<u>9,300</u>	<u>7,274</u>

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

9 CREDITORS: Amounts Falling Due Within One Year

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Trade Creditors	8,777	2,246
Accruals	4,750	12,540
	<u>13,527</u>	<u>14,786</u>

10 FUNDS

	<u>01.01.24</u>	<u>Income</u>	<u>Expenditure</u>	<u>31.12.24</u>
	£	£	£	£
Unrestricted funds				
General fund	36,986	95,359	88,899	43,446
Restricted funds				
Protected Landscape	0	42,216	42,216	0
	<u>36,986</u>	<u>137,575</u>	<u>131,115</u>	<u>43,446</u>

	<u>01.01.23</u>	<u>Income</u>	<u>Expenditure</u>	<u>31.12.23</u>
	£	£	£	£
Unrestricted funds				
General fund	47,998	78,790	89,802	36,986
Restricted funds				
Protected Landscape	0	59,823	59,823	0
	<u>47,998</u>	<u>138,613</u>	<u>149,625</u>	<u>36,986</u>

During the year restricted grants were received from the Farming in Protected Landscapes programme to assist with the costs of replacing roofs, and replacing the classroom facilities.

11 Related Parties

There are transactions during the year with the trustee T R Tupper (Bignor Farm). Included within expenses are recharges of £367 (2023 - £406) for water costs and £nil (2023 - £1,200) for mower hire and £50 (2023 £nil) for advertising costs.

- Included within salaries is a refund of labour from T R Tupper (Bignor Farms) totalling £2,818 (2023 - £2,753) for recharged salary costs for time incurred by staff working for T R Tupper during the year.

- As at 31 December 2024 there was an amount due from T R Tupper (Bignor Farms) of £2,818 (2023- £3,179) within trade debtors.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 December 2024

11 Related Parties - continued

There are also transactions during the year with Parsonage Barn Partnership, a partnership between W H Tupper and L Tupper. W H Tupper is the son of the trustee T R Tupper and L Tupper is the wife of W H Tupper.

- Included within income is £1,200 (2022 - £1,200) receivable from Parsonage Barn Partnership relating to rent - a licence fee - in respect of the Tea Room.

- Included within salaries is a refund of labour from Parsonage Barn Partnership relating to the period from May to November 2024 totalling £6,483 (2023 - £3,795) for recharged salary costs for time incurred by the charity's staff working for Parsonage Barn Partnership during that period. There is also a charge from the partnership to the charity of £nil (2023 - £2,040) for staff costs paid by the partnership on behalf of the charity during the year.

- Management and administration services of £18,000 (2023 - £21,000) were charged to the charity from Parsonage Barn Partnership.

- Included within cleaning and waste hygiene is £577 (2023 - £nil) recharged by Parsonage Barn Partnership for cleaning and hygiene consumables used by the charity.

- As at 31 December 2024 there was an amount due from Parsonage Barn Partnership of £6,483 (2023- £3,795) within debtors and due to Parsonage Barn Partnership of £8,771 (2023 - £2,040) within creditors.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

England & Wales - Charity number 1158379

Accounts

REGISTERED CHARITY NUMBER: 1158379

THE BIGNOR ROMAN VILLA CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BIGNOR ROMAN VILLA CHARITABLE TRUST

Legal & Administrative Information
For the Year Ended 31 December 2023

Trustees	Thomas Richard Tupper James Kenny Peter Geoffrey Ridout (deceased 27.7.23)
Charity Number	1158379
Principal Address	Bignor Roman Villa Pulborough West Sussex RH20 1PQ
Independent examine	Cassidys Chartered Accountants South Stour Offices Roman Road Mersham Ashford Kent TN25 7HS
Bankers	NatWest Bank plc Brunswick Gate 23 Brunswick Place Southampton SO15 2AQ
Solicitors	Trethowans LLP The London Road Office Park London Road Salisbury Wiltshire SP1 3HP

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

DRAFT FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

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THE BIGNOR ROMAN VILLA CHARITABLE TRUST

TRUSTEES' REPORT

For the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 & Activities

The charity's objects are (1) To preserve and protect the history and heritage of Bignor Roman Villa; and (2) To advance education regarding the historic and current importance of the Bignor Roman Villa site. The Bignor Roman Villa is open to the public and schools and educational materials and guided tours are available. The funds generated from the activities are used to preserve the Bignor Roman villa.

Public Benefit

In setting the charity's objectives and planning its activities, the trustees have given consideration to and complied with the public benefit guidance published by the Charity Commission for England and Wales.

Achievements, Performance & Financial Review

Results for the Year

Income from ticket sales, guided tours, guide books and workshops totalling £70,897 (2022 - £72,579) was received during the period. A claim of Gift Aid was also made, increasing income by £5,405 (2022 - £1,130) . A government grant of £59,823 (2022 - £nil) was received during the year. Total income for the year was £138,613 (2022 - £75,686). The maintenance of the Roman Villa during the period cost a total of £83,052 (£2022 - £5,806) which included £78,880 of roof replacement costs. Total expenditure for the year was 149,625 (2022 - £86,207) resulting in a net expenditure of £11,012 (2022 - net expenditure of £10,521) for the year. A full breakdown of expenditure is shown in note 4 to the financial statements.

Reserves Policy

The trustees will maintain reserves at a sufficient level to continue operation. The level of reserves at 31 December 2023 is £36,986 (2022 - £47,998) which represented 52% (2022: 59%) of the expenditure incurred during the year ended 31 December 2023, excluding roof replacement costs that are not an annually occurring expense. The trustees consider this level of reserves to be sufficient but continue to look for opportunities to generate additional income and to control costs.

Structure, Governance and Management

Governance

The charity was established by a charitable trust deed on 7th August 2014 and is registered with the Charity Commission, Charity Registration Number 1158379.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

TRUSTEES' REPORT

For the Year Ended 31 December 2023

Trustees

The trustees who served during the period were:

Thomas Richard Tupper

James Kenny

Peter Geoffrey Ridout (deceased 27.7.23)

The power of appointing new trustees is vested in the trustees.

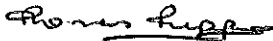
Structure

The day to day administration of the charity is carried out under the guidance of the trustees.

Risk factors

The trustees have examined where there may be risks which the charity could face and are satisfied that adequate controls are in place.

Approved by order of the board of trustees and signed on its behalf by:



.....
Thomas Richard Tupper

Trustee

Date: 24 / 09 / 24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIGNOR ROMAN VILLA CHARITABLE TRUST

Independent examiner's report to the trustees of The Bignor Roman Villa Charitable Trust ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.



S G Whorlow FCA
Cassidys Chartered Accountants
South Stour Offices
Roman Road
Mersham
Ashford
Kent
TN25 7HS

Date: 30th September 2024

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2023

		<u>31.12.23</u>	<u>31.12.22</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>Notes</u>	<u>£</u>		<u>£</u>
Income From			
Donations	542		292
Grant Income		59,823	59,823
Charitable activities	70,897		72,579
Gift Aid Repayment	5,405		1,130
Rental Income	1,200		1,200
Interest Received	746		485
	-		-
Total Income	78,790	59,823	138,613
Expenditure on			
Charitable Activities	89,802	59,823	149,625
Total Expenditure	89,802	59,823	149,625
Net (Expenditure)/Income	(11,012)	0	(11,012)
Reconciliation of funds			
Total funds brought forward	47,998		58,519
Total Funds Carried Forward	36,986	0	47,998

All income and expenditure was derived from continuing activities.

The notes form part of these financial statements.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

BALANCE SHEET
31 December 2023

	<u>Notes</u>	<u>31.12.23</u> £	<u>31.12.22</u> £
Current Assets			
Stocks	7	311	505
Debtors	8	7,274	24,174
Cash at Bank & In Hand		<u>44,187</u>	<u>41,533</u>
		51,772	66,212
Creditors			
Amounts falling due within One Year	9	<u>14,786</u>	<u>18,214</u>
Net Current Assets		<u>36,986</u>	<u>47,998</u>
Total assets less current liabilities		36,986	47,998
Net Assets		<u><u>36,986</u></u>	<u><u>47,998</u></u>
Funds			
Unrestricted Funds	10	36,986	47,998
Total funds		<u><u>36,986</u></u>	<u><u>47,998</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2024 and were signed on its behalf by:



.....
Thomas Richard Tupper
Trustee

The notes form part of these financial statements.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

1 ACCOUNTING POLICIES:

1.1 Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of

1.4 Stock

Purchased guide books are stated at the lower of cost and net realisable value.

1.5 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.6 Grants

Government and other income grants are recognised when 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.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

2 INCOME FROM CHARITABLE ACTIVITIES

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Ticket Sales	67,515	67,303
Miscellaneous Income from Guided Tours, Guide Books & Workshops	3,382	5,276
	<u>70,897</u>	<u>72,579</u>

3 RENTAL INCOME

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Licence fee	<u>1,200</u>	<u>1,200</u>

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Management and Administration	21,000	30,000
Wages & Salaries	26,811	29,994
Advertising and Marketing	2,185	2,203
Guide Books net of Valuation Change	194	1,275
Insurance	5,908	5,349
Cleaning & Waste Hygiene	1,153	1,694
Light, Heat & Water	813	836
Rates	57	348
Repairs & Maintenance to Building & Grounds	83,052	5,806
Office Expenses	2,393	2,321
Bank & Credit Card Charges	1,390	1,309
Support costs (see below)	4,669	5,072
	<u>149,625</u>	<u>86,207</u>
Support Costs		
Accountancy Fees	2,880	2,890
Independent Examination Fee	660	750
Payroll and other fees	1,129	1,432
	<u>4,669</u>	<u>5,072</u>

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

5 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6 STAFF COSTS

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Salaries and wages	26,590	29,202
Pension costs (defined contribution scheme)	221	792
	<u>26,811</u>	<u>29,994</u>

There was 1 full time employee and an average of 5 seasonal part-time employees directly employed by the charity during the year (2022 - 1 full time employee and 5 seasonal part-time employees).

No employees received emoluments in excess of £60,000.

7 STOCK

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Guide Books	<u>311</u>	<u>505</u>

8 DEBTORS: Amounts Falling Due Within One Year

	<u>31.12.23</u>	<u>31.12.2022</u>
	£	£
Loan	0	11,246
Trade Debtors	3,479	12,896
Prepayments and accrued income	3,795	32
	<u>7,274</u>	<u>24,174</u>

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

9 CREDITORS: Amounts Falling Due Within One Year

	<u>31.12.23</u>	<u>31.12.22</u>
	£	£
Trade Creditors	2,246	2,214
Accruals	7,540	16,000
	<u>9,786</u>	<u>18,214</u>

10 FUNDS

	<u>01.01.23</u>	<u>Income</u>	<u>Expenditure</u>	<u>31.12.23</u>
	£	£	£	£
Unrestricted funds				
General fund	47,998	78,790	89,802	36,986
Restricted funds				
Protected Landscape	0	59,823	59,823	0
	<u>47,998</u>	<u>138,613</u>	<u>149,625</u>	<u>36,986</u>
	<u>01.01.22</u>	<u>Income</u>	<u>Expenditure</u>	<u>31.12.22</u>
	£	£	£	£
Unrestricted funds				
General fund	58,519	75,686	86,207	47,998

During the year a restricted grant was received from the Farming in Protected Landscapes programme to assist with the costs of replacing roofs.

11 Related Parties

There are transactions during the year with the trustee T R Tupper (Bignor Farm). Included within expenses are recharges of £406 (2022 - £nil) for water costs and £1,200 (2022 - £1,200) for mower hire.

- Included within salaries is a refund of labour from T R Tupper (Bignor Farms) totalling £2,753 (2022 - £3,883) for recharged salary costs for time incurred by staff working for T R Tupper during the year.

- As at 31 December 2023 there was an amount due from T R Tupper (Bignor Farms) of £3,179 (2022- £3,883) within trade debtors.

There are also transactions during the year with Parsonage Barn Partnership, a partnership between W H Tupper and L Tupper. W H Tupper is the son of the trustee T R Tupper and L Tupper is the wife of W H Tupper.

- The loan due from Parsonage Barn Partnership to the charity was fully repaid as at 31 December 2023 (2022 - £11,246). The loan accrued interest, with interest of £746 (2022 - £485) being charged for the year.

- Included within income is £1,200 (2022 - £1,200) receivable from Parsonage Barn Partnership relating to rent - a licence fee - in respect of the Tea Room.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

11 Related Parties - continued

- Included within salaries is a refund of labour from Parsonage Barn Partnership relating to the period from May to December 2023 totalling £3,795 (2022 - £6,943) for recharged salary costs for time incurred by the charity's staff working for Parsonage Barn Partnership during that period. There is also a charge from the partnership to the charity of £2,040 (2022 - £nil) for staff costs paid by the partnership on behalf of the charity during the year.

- Management and administration services of £21,000 (2022 - £30,000) were charged to the charity from Parsonage Barn Partnership.

- Included within cleaning and waste hygiene is £0 (2022 - £568) recharged by Parsonage Barn Partnership for cleaning and hygiene consumables used by the charity.

- As at 31 December 2023 there was an amount due from Parsonage Barn Partnership of £3,795 (2022- £8,143) within debtors and due to Parsonage Barn Partnership of £2,040 (2022 - £2,179) within creditors.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

England & Wales - Charity number 1158379

Accounts



The Bignor Roman Villa Charitable Trust

Charity Registration No. 1158379

Trustees' report and unaudited accounts

For the year ended 31 December 2021

The Bignor Roman Villa Charitable Trust

Legal and administrative information

Trustees	Thomas Richard Tupper Peter Geoffrey Ridout James Kenny
Charity number	1158379
Principal address	Bignor Roman Villa Pulborough West Sussex RH20 1PQ
Accountants	Evelyn Partners LLP Accountants Old Library Chambers 21 Chipper Lane Salisbury Wiltshire SP1 1BG
Independent examiner	Julie Mutton FCA Evelyn Partners LLP Accountants Old Library Chambers 21 Chipper Lane Salisbury Wiltshire SP1 1BG
Bankers	NatWest Bank plc Brunswick Gate 23 Brunswick Place Southampton SO15 2AQ
Solicitors	Trethowans LLP The London Road Office Park London Road Salisbury Wiltshire SP1 3HP

The Bignor Roman Villa Charitable Trust

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The Bignor Roman Villa Charitable Trust

Trustees' report for the year ended 31 December 2021

The trustees present their annual report together with the accounts of the charity for the year ended 31 December 2021.

The accounts comply with the Charities Act 2011 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).

Objects and activities

The charity's objects are (a) To preserve and protect the history and heritage of Bignor Roman Villa; and (b) To advance education regarding the historic and current importance of the Bignor Roman Villa site. There have been no changes in these policies during the year.

Public benefit

The trustees confirm that they have considered the guidance from the Charity Commission regarding public benefit when reviewing the charity's aims and objectives and in planning future activities. They are satisfied that the activities undertaken during the year fully meet these requirements.

Achievements, performance and financial review

Results for the year

Income from donations, ticket sales, guided tours, guide books and workshops totalling £50,366 (2020: £34,282) was received during the year. A claim for Gift Aid was also made, increasing income by £3,092 (2020: £2,609). A government grant of £16,097 was received during the year (2020: £10,800) and furlough claims of £2,916 (2020: £12,726) were also received during the year. Loan interest of £457 (2020: £447) was also accrued relating to the year and with rental income of £(4,000)* (2020: £2,500) this gave a total income for the year of £68,928 (2020: £63,364). The maintenance of the Roman Villa during the year cost a total of £5,819 (2020: £3,133). Support costs totalling £67,105 (2020: £58,475) also include staff costs, management and administration fees, insurance and governance costs. See notes 6 and 7 for a full breakdown. Overall there was a net surplus for the year of £1,823 (2020: £4,889) and total charity funds have therefore increased by the same amount.

*The rental income of £(4,000) relates to a rent adjustment made this year whereby the licence fee charge has been reduced from £2,500 per annum to £1,200 per annum and backdated to 2017.

Reserves policy

The trustees will maintain reserves at a sufficient level to continue operation. The level of free reserves at 31 December 2021 is £58,519 (2020: £56,696) which represented 87% (2020: 97%) of the expenditure incurred during the year ended 31 December 2021. The trustees consider this level of reserves to be sufficient but continue to look for opportunities to generate additional income and to control costs.

Structure, governance and management

Governance

The charity was established by a charitable trust deed on 7 August 2014 and is registered with the Charity Commission, Charity Registration Number 1158379.

Trustees

The trustees who served during the year were:

Thomas Richard Tupper

Peter Geoffrey Ridout

James Kenny

The power of appointing new trustees is vested in the trustees.

The Bignor Roman Villa Charitable Trust

Trustees' report for the year ended 31 December 2021

Structure

The day to day administration of the charity is carried out under the guidance of the trustees.

Risk factors

The trustees have examined where there may be risks which the charity could face and are satisfied that adequate controls are in place.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these accounts, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the trust's transactions and disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

On behalf of the board of trustees

Thomas Richard Tupper
.....

Thomas Richard Tupper
Trustee

Date: 8 November 2022

The Bignor Roman Villa Charitable Trust

Independent examiner's report to the trustees of The Bignor Roman Villa Charitable Trust

I report to the trustees on my examination of the accounts of The Bignor Roman Villa Charitable Trust for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and the notes to the accounts, including a summary of significant accounting policies.

Respective responsibilities of trustees and examiner and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

Julie Mutton
.....

Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

Evelyn Partners LLP
Accountants
Old Library Chambers
21 Chipper Lane
Salisbury
Wiltshire
SP1 1BG

Dated: 14 November 2022

The Bignor Roman Villa Charitable Trust

Statement of financial activities for the year ended 31 December 2021

	Notes	2021 £	2020 £
Income			
Donations	2	373	221
Charitable activities	3	49,993	34,061
Gift Aid repayment	4	3,092	2,609
Rental income	5	(4,000)	2,500
Loan interest		457	447
Grants		16,097	10,800
Furlough claims		2,916	12,726
Total income		68,928	63,364
Expenditure			
Charitable activities	6	67,105	58,475
Total expenditure		67,105	58,475
Net movement in funds		1,823	4,889
Reconciliation of funds:			
Total funds brought forward		56,696	51,807
Total funds carried forward		58,519	56,696

All incoming resources and resources expended derive from continuing activities.

The Bignor Roman Villa Charitable Trust

Balance sheet as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Current assets					
Stock	8	1,780		210	
Debtors	11	31,562		34,509	
Cash at bank and in hand		45,056		30,441	
		<u>78,398</u>		<u>65,160</u>	
Liabilities					
Creditors : amounts falling due within one year	12	(19,879)		(8,464)	
Net assets					
			<u>58,519</u>		56,696
Total assets less current liabilities					
			<u>58,519</u>		<u>56,696</u>
The funds of the charity					
Unrestricted funds			<u>58,519</u>		<u>56,696</u>
Total charity funds					
			<u>58,519</u>		<u>56,696</u>

The accounts were approved by the Trustees and authorised for issue on 8 November 2022

Thomas Richard Tupper

Thomas Richard Tupper
Trustee

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

1.1 General information

The Bignor Roman Villa Charitable Trust is an unincorporated trust, constituted under a charitable trust deed on 7 August 2014. It is registered with the Charity Commission in England & Wales (No. 1158379). The address of the principal office is Bignor Roman Villa, Pulborough, West Sussex, RH20 1PQ.

1.2 Basis of preparation

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 2019).

The accounts have been prepared under the historical cost convention.

The trustees confirm that the charity is a public benefit entity as defined by FRS 102.

The accounts are prepared on the going concern basis; there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Income

All income is credited to the statement of financial activities in the year to which it relates.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category.

1.5 Stock and work in progress

Purchased guide books are stated at the lower of cost and net realisable value.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity which have not been designated for other purposes.

The charity has no restricted or endowment funds.

1.7 Government grants

Income grants received (furlough claims and other council grants) are recognised on a receivable basis, when the trust is entitled to the receipt, the probability of receipt is assured and the amount of the receipt can be reasonably measured.

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2021

2 Donations	2021	2020
	£	£
Donations	373	221
	<u> </u>	<u> </u>
3 Income from charitable activities		
Ticket sales	47,014	32,052
Miscellaneous income from guided tours, guide books and workshops	2,979	2,009
	<u> </u>	<u> </u>
	49,993	34,061
	<u> </u>	<u> </u>
4 Gift Aid	2021	2020
	£	£
Gift Aid repayable	3,092	2,609
	<u> </u>	<u> </u>
5 Rental income	2021	2020
	£	£
Licence fee (net of backdated adjustment to rent charged between 2017 and 2021)	(4,000)	2,500
	<u> </u>	<u> </u>

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2021

6 Total expenditure

	2021	2020
	£	£
Charitable activities		
Advertising and marketing	407	5,051
Guide books (net of opening and closing stock)	210	-
Management and administration	22,250	6,250
Insurance	5,901	6,588
Cleaning and waste hygiene	1,362	979
Light, heat and water	876	305
Rates	177	190
Office expenses	2,037	1,574
Bank and credit card charges	1,254	1,199
Governance costs (see note 7)	5,556	5,755
Staff costs (see note 10)	21,256	27,451
Repairs and maintenance to building and grounds	5,819	3,133
	<u>67,105</u>	<u>58,475</u>

7 Governance costs

	2021	2020
	£	£
Accountancy fees	2,866	2,742
Independent examiner's fees	750	516
Consultancy fees	1,200	1,600
Payroll fees	740	897
	<u>5,556</u>	<u>5,755</u>

8 Stock

	2021	2020
	£	£
Guide books	<u>1,780</u>	<u>210</u>

9 Trustees

None of the trustees received any remuneration or were reimbursed any expenses during the year (2020: £nil) but L Tupper, the wife of WH Tupper (the son of a trustee), received a salary of £11,071 (2020: £12,000) and pension contributions of £145 (2020: £142) during the year which are included within staff costs. L Tupper also received £22,250 (2020: £6,250) for management and administration fees during the year.

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2021

10 Employees and staff costs

There was 1 employee and an average of 4 seasonal part-time employees directly employed by the trust during the year (2020: 2 employees and 5 seasonal part-time employees).

	2021	2020
	£	£
Wages and salaries and social security costs	20,861	26,947
Employer's contribution to defined contribution pension scheme	395	504
	21,256	27,451

No employee received emoluments exceeding £60,000 per annum.

11 Debtors

	2021	2020
	£	£
Other debtors	4,107	1,538
Licence fee	6,000	10,000
Prepayments	694	2,667
Loan to Parsonage Barn Partnership	20,761	20,304
	31,562	34,509

12 Creditors : amounts falling due within one year

	2021	2020
	£	£
Trade creditors	603	482
Accountancy fees	4,866	4,742
Independent examiner's fees	1,410	1,320
Consultancy fees	3,000	1,800
Management and administration	10,000	-
Other creditors	-	120
	19,879	8,464

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2021

13 Related parties

There are transactions during the year with Parsonage Barn Partnership, a partnership between WH Tupper and L Tupper. WH Tupper is the son of TR Tupper, a trustee of The Bignor Roman Villa Charitable Trust:

- There is a loan receivable of £20,761 (2020: £20,304), due from Parsonage Barn Partnership at the year end. The loan accrues interest with interest of £457 (2020: £447) being due relating to the year;

- Included within income is £(4,000) (2020: £2,500) receivable from Parsonage Barn Partnership relating to rent - a licence fee - in respect of the Tea Room. The licence fee was renegotiated during the year and the charge for the years ended 31 December 2017 to 31 December 2021 was reduced from £2,500 per annum to £1,200 per annum. The rental income for 2021 is therefore £1,200 less a backdated adjustment of £5,200;

- Included within salaries is a refund of labour from Parsonage Barn Partnership relating to the period from May to December 2021 totalling £3,155 (2020: £2,334) relating to recharged salary costs for time incurred by staff working for Parsonage Barn Partnership during that period; and

- Included within cleaning and waste hygiene is £154 (2020: £251) recharged by Parsonage Barn Partnership for cleaning and hygiene consumables used by the charitable trust.

There were also transactions during the year with TR Tupper (Bignor Farms). Included within expenses are recharges of £132 (2020: £nil) for 50% skip hire fees, £559 (2020: £nil) for 50% deer fencing costs, £497 (2020: £nil) for water costs and £1,200 (2020: £236) for the hire of a mower.

There were also transactions with L Tupper, the wife of WH Tupper, during the year. Management and administration fees payable to L Tupper relating to the year totalled £22,250 (2020: £6,250) of which £10,000 is included within creditors at the year end.

Consultancy fees of £1,200 (2020: £1,600) and payroll fees of £740 (2020: £897) are payable to AKC Consultants. Peter Ridout, a trustee, is a consultant at AKC Consultants.

THE BIGNOR ROMAN VILLA CHARITABLE TRUST

England & Wales - Charity number 1158379

Accounts

The Bignor Roman Villa Charitable Trust

Charity Registration No. 1158379

Trustees' report and unaudited accounts

For the year ended 31 December 2020

The Bignor Roman Villa Charitable Trust

Legal and administrative information

Trustees	Thomas Richard Tupper Peter Geoffrey Ridout James Kenny
Charity number	1158379
Principal address	Bignor Roman Villa Pulborough West Sussex RH20 1PQ
Accountants	Smith & Williamson LLP Accountants Old Library Chambers 21 Chipper Lane Salisbury Wiltshire SP1 1BG
Independent examiner	Julie Mutton FCA Smith & Williamson LLP Accountants Old Library Chambers 21 Chipper Lane Salisbury Wiltshire SP1 1BG
Bankers	NatWest Bank plc Brunswick Gate 23 Brunswick Place Southampton SO15 2AQ
Solicitors	Trethowans LLP The London Road Office Park London Road Salisbury Wiltshire SP1 3HP

The Bignor Roman Villa Charitable Trust

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The Bignor Roman Villa Charitable Trust

Trustees' report for the year ended 31 December 2020

The trustees present their annual report together with the accounts of the charity for the year ended 31 December 2020.

The accounts comply with the Charities Act 2011 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).

Objects and activities

The charity's objects are (a) To preserve and protect the history and heritage of Bignor Roman Villa; and (b) To advance education regarding the historic and current importance of the Bignor Roman Villa site. There have been no changes in these policies since incorporation.

Public benefit

The trustees confirm that they have considered the guidance from the Charity Commission regarding public benefit when reviewing the charity's aims and objectives and in planning future activities. They are satisfied that the activities undertaken during the year fully meet these requirements.

Achievements, performance and financial review

Results for the year

Income from donations, ticket sales, guided tours, guide books and workshops totalling £34,282 (2019: £81,994) was received during the year. A claim for Gift Aid was also made, increasing income by £2,609 (2019: £3,433). A government grant of £10,800 was received during the year (2019: nil) and furlough claims of £12,726 were also received during the year. Loan interest of £447 (2019: £437) was also accrued relating to the year and with rental income of £2,500 (2019: £2,500) this gave a total income for the year of £63,364 (2019: £88,364). The maintenance of the Roman Villa during the year cost a total of £3,133 (2019: £9,235). Support costs also include cleaning costs, utilities, office costs, bank charges and wages and salaries.

Reserves policy

The trustees will maintain reserves at a sufficient level to continue operation. The level of free reserves at 31 December 2020 is £56,696 which represents 97% of the expenditure incurred during the year ended 31 December 2020. The trustees consider this level of reserves to be sufficient but continue to look for opportunities to generate additional income and to control costs.

Structure, governance and management

Governance

The charity was established by a charitable trust deed on 7 August 2014 and is registered with the Charity Commission, Charity Registration Number 1158379.

Trustees

The trustees who served during the year were:

Thomas Richard Tupper

Peter Geoffrey Ridout

James Kenny

The power of appointing new trustees is vested in the trustees.

Structure

The day to day administration of the charity is carried out under the guidance of the trustees.

Risk factors

The trustees have examined where there may be risks which the charity could face and are satisfied that adequate controls are in place.

The Bignor Roman Villa Charitable Trust

Trustees' report for the year ended 31 December 2020

Covid-19

As noted in last year's accounts, as a result of the Covid-19 pandemic, the villa was forced to close which had an impact upon the income to the charity. The impact of the pandemic on the charity has been that the villa only opened for 75 days in 2020 (245 days in 2019), a drop of 70%. However, income from ticket sales and miscellaneous income has only fallen by approximately 58%. Advantage has been taken of the government grants which have been made available and full-time staff have been furloughed wherever possible. The final outcome for 2020 was actually better than in 2019.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the accounts in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these accounts, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 which are sufficient to show and explain the trust's transactions and disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

On behalf of the board of trustees

Thomas Richard Tupper

.....

Thomas Richard Tupper

Trustee

Date: 16 April 2022

The Bignor Roman Villa Charitable Trust

Independent examiner's report to the trustees of The Bignor Roman Villa Charitable Trust

I report to the trustees on my examination of the accounts of The Bignor Roman Villa Charitable Trust for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the notes to the accounts, including a summary of significant accounting policies.

Respective responsibilities of trustees and examiner and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come accross 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.

Julie Mutton

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Julie Mutton

Fellow of The Institute of Chartered Accountants in England & Wales

Smith & Williamson LLP
Accountants
Old Library Chambers
21 Chipper Lane
Salisbury
Wiltshire
SP1 1BG

Dated: 19 April 2022

The Bignor Roman Villa Charitable Trust

Statement of financial activities for the year ended 31 December 2020

	Notes	2020 £	2019 £
Income			
Donations	2	221	399
Charitable activities	3	34,061	81,595
Gift Aid repayment and interest	4	2,609	3,433
Rental income	5	2,500	2,500
Loan interest		447	437
Grants		10,800	-
Furlough claims		12,726	-
Total income		63,364	88,364
Expenditure			
Charitable activities	6	58,475	101,879
Total expenditure		58,475	101,879
Net movement in funds		4,889	(13,515)
Reconciliation of funds:			
Total funds brought forward		51,807	65,322
Total funds carried forward		56,696	51,807

All incoming resources and resources expended derive from continuing activities.

The Bignor Roman Villa Charitable Trust

Balance sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Current assets					
Stock	8	210		210	
Debtors	11	34,509		41,511	
Cash at bank and in hand		30,441		20,818	
		<u>65,160</u>		<u>62,539</u>	
Liabilities					
Creditors : amounts falling due within one year	12	(8,464)		(10,732)	
		<u></u>		<u></u>	
Net assets			56,696		51,807
			<u>56,696</u>		<u>51,807</u>
Total assets less current liabilities			56,696		51,807
			<u>56,696</u>		<u>51,807</u>
The funds of the charity					
Unrestricted funds			56,696		51,807
			<u>56,696</u>		<u>51,807</u>
Total charity funds			56,696		51,807
			<u>56,696</u>		<u>51,807</u>

The accounts were approved by the Trustees and authorised for issue on 16 April 2022

Thomas Richard Tupper

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Thomas Richard Tupper
Trustee

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2020

1 Accounting policies

1.1 General information

The Bignor Roman Villa Charitable Trust is an unincorporated trust, constituted under a charitable trust deed on 7 August 2014. It is registered with the Charity Commission in England & Wales (No. 1158379). The address of the principal office is Bignor Roman Villa, Pulborough, West Sussex, RH20 1PQ.

1.2 Basis of preparation

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 2019).

The accounts have been prepared under the historical cost convention.

The trustees confirm that the charity is a public benefit entity as defined by FRS 102.

The accounts are prepared on the going concern basis; there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Income

All income is credited to the statement of financial activities in the year to which it relates.

1.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category.

1.5 Stock and work in progress

Purchased guide books are stated at the lower of cost and net realisable value.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity which have not been designated for other purposes.

The charity has no restricted or endowment funds.

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2020

2 Donations	2020	2019
	£	£
Donations	<u>221</u>	<u>399</u>
3 Income from charitable activities		
Ticket sales	32,052	58,356
Miscellaneous income from guided tours, guide books and workshops	<u>14,735</u>	<u>23,239</u>
	<u>34,061</u>	<u>81,595</u>
4 Gift Aid	2020	2019
	£	£
Gift Aid repayable	<u>2,609</u>	<u>3,433</u>
5 Rental income	2020	2019
	£	£
Licence fee	<u>2,500</u>	<u>2,500</u>

The Bignor Roman Villa Charitable Trust

Notes to the accounts for the year ended 31 December 2020

6 Total expenditure

	2020 £	2019 £
Charitable activities		
Advertising and marketing	5,051	4,971
Management and administration	6,250	18,000
Event costs	-	2,502
Insurance	6,588	6,213
Cleaning and waste hygiene	979	2,327
Light, heat and water	305	369
Rates (net of refunds)	190	(3,752)
Office expenses	1,574	1,858
Bank and credit card charges	1,199	1,678
Governance costs (see note 7)	5,755	6,157
Staff costs (see note 10)	27,451	52,321
Repairs and maintenance to building and grounds	3,133	9,235
	<u>58,475</u>	<u>101,879</u>

7 Governance costs

	2020 £	2019 £
Accountancy fees	2,742	2,365
Independent examiner's fees	516	804
Consultancy fees	1,600	1,860
Payroll fees	897	1,128
	<u>5,755</u>	<u>6,157</u>

8 Stock

	2020 £	2019 £
Guide books	<u>210</u>	<u>210</u>

10 Employees and staff costs

There were 6 employees directly employed by the trust during the year (2019: 14).

	2020 £	2019 £
Wages and salaries and social security costs	26,947	51,160
Employer's contribution to defined contribution pension scheme	504	1,161
	<u>27,451</u>	<u>52,321</u>

No employee received emoluments exceeding £60,000 per annum.

11 Debtors

	2020 £	2019 £
Other debtors	1,538	6,056
Licence fee	10,000	7,500
Insurance	417	6,588
Prepayments	2,250	1,510
Loan to Parsonage Barn Partnership	20,304	19,857
	<u>34,509</u>	<u>41,511</u>

12 Creditors : amounts falling due within one year

	2020 £	2019 £
Trade creditors	482	425
Accountancy fees	4,742	2,000
Independent examiner's fees	1,320	804
Consultancy fees	1,800	2,000
Parsonage Barn Partnership - rates refund	-	5,303
Other creditors	120	200
	<u>8,464</u>	<u>10,732</u>

13 Related parties

There are transactions during the year with Parsonage Barn Partnership, a partnership between WH Tupper and L Tupper. WH Tupper is the son of TR Tupper, a trustee of The Bignor Roman Villa Charitable Trust.

There is a loan receivable of £20,304 (2019: £19,857), due from Parsonage Barn Partnership at the year end. The loan accrues interest with interest of £447 (2019: £437) being due relating to the year.

The £5,303 due to Parsonage Barn Partnership at the previous year end in respect of a rates refund received by the charitable trust which was due to Parsonage Barn Partnership was repaid during the year.