

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

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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 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

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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></u>		<u></u>
Total assets less current liabilities			56,696		51,807
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds			56,696		51,807
			<u></u>		<u></u>
Total charity funds			56,696		51,807
			<u></u>		<u></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.