



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
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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)	
		<u></u>		<u></u>	
Net assets			58,519		56,696
			<u></u>		<u></u>
Total assets less current liabilities			58,519		56,696
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds			58,519		56,696
			<u></u>		<u></u>
Total charity funds			58,519		56,696
			<u></u>		<u></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	<u>373</u>	<u>221</u>

3 Income from charitable activities

Ticket sales	47,014	32,052
Miscellaneous income from guided tours, guide books and workshops	<u>2,979</u>	<u>2,009</u>
	<u>49,993</u>	<u>34,061</u>

4 Gift Aid

	2021 £	2020 £
Gift Aid repayable	<u>3,092</u>	<u>2,609</u>

5 Rental income

	2021 £	2020 £
Licence fee (net of backdated adjustment to rent charged between 2017 and 2021)	<u>(4,000)</u>	<u>2,500</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
	67,105	58,475

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
	5,556	5,755

8 Stock

	2021 £	2020 £
Guide books	1,780	210

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
	<u>21,256</u>	<u>27,451</u>

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
	<u>31,562</u>	<u>34,509</u>

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
	<u>19,879</u>	<u>8,464</u>

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.