

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>31.12.24</u>	<u>31.12.23</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>Notes</u>	<u>£</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.