



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 31/7/2024
Period end date

Period start date To 30/7/2025

Charity name: Epiacum Heritage CIO

Charity registration number: 1178087

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | The objects of the CIO are - To advance the education of the public concerning and permanently to preserve for the benefit of the public generally and especially for the inhabitants of the North Pennines in the counties of Cumbria, Durham and Northumberland, land, buildings or any other artefacts which are of any historic, industrial, agricultural, scientific, or industrial architectural or general architectural interest (hereinafter referred to as 'Heritage Monuments') and generally to protect, preserve and maintain the character and amenities of the said Heritage Monument known as Epiacum Roman Fort and its environs and may exercise all powers which are considered necessary in achieving its primary objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | We received grants enabling us to commence work on our garden project, which will enhance an area of land to include large planters and flowers reflecting the different periods of occupation on site. Built by volunteers, members of the public will be able to visit to help understand the biodiversity during different time periods. We also held an event to raise funds and awareness that was attended by many local people. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The Trustees confirm they have regard to all guidance issued by the Charity Commission on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Work began on the garden project.</p> <p>Monthly Trustees meetings were held remotely and in-person.</p> <p>Engagement of regular volunteers helped maintain the site.</p> <p>Planning for future development and interpretation of the site took place.</p> <p>Trustees worked on funding applications for future opportunities.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|-------------------------------------|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising | | |

| | | |
|---|-----------|--|
| activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The organisation has reserves to cover basic running costs for the next 12 months. It has attracted funds from grant providers and from visitors and supporters. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The organisation has managed to build up unrestricted funds of £1,319, which covers the costs of public liability insurance and accountancy costs for the next twelve months. This will ensure that even with no activity or events the site will remain open and accessible to the public until 2027, and we plan to hold fundraising events and make more grant applications to build up the unrestricted funds. |
| Amount of reserves held | Para 1.22 | Unrestricted funds on 31 July 2025 stood at £1,319. Restricted funds stood at £7,228. |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | New Trustees can only be appointed by agreement of all the existing Trustees. Potential new Trustees are sent extensive details of the organisation and then asked to submit an application. They are then invited to attend two Trustees meetings as observers before confirming their application. Only then would they be invited to become a Trustee should the existing Trustees decide so. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|---|
| Charity name | EPIACUM HERITAGE CIO |
| Other name the charity uses | |
| Registered charity number | 1178087 |
| Charity's principal address | CASTLE NOOK, KIRKHOUGH, ALSTON, CUMBRIA CA9 3BG |

| | |
|--|--|
| | |
|--|--|

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---|
| 1 | Elaine Edgar | Chair | | |
| 2 | Frances Breen | Vice Chair | | |
| 3 | Paul Mercer | | | |
| 4 | Steve Bentley | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

| | |
|---|--|
|  | |
|---|--|

Full name(s)

| | |
|---------------|--|
| Frances Breen | |
|---------------|--|

Position (eg Secretary,
Chair, etc)

| | |
|------------|--|
| Vice Chair | |
|------------|--|

Date

| |
|-----------|
| 24/5/2026 |
|-----------|



CHARITY COMMISSION
FOR ENGLAND AND WALES

Epiacum Heritage CIO

1178087

Receipts and payments accounts

CC16a

For the period
from

31/07/2024

To

30/07/2025

Section A Receipts and payments

| | Unrestricted funds | Restricted funds | Endowment funds | Total funds | Last year |
|---|--------------------|------------------|------------------|------------------|------------------|
| | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| A1 Receipts | | | | | |
| Bank interest | 224 | - | - | 224 | 227 |
| Grants received | - | 22 203 | - | 22 203 | 53 381 |
| Medieval banquet | 1 085 | - | - | 1 085 | - |
| Friends | 110 | - | - | 110 | 253 |
| Donations | 2 219 | - | - | 2 219 | 1 062 |
| Merchandise sales | 90 | - | - | 90 | 90 |
| Sub total (Gross income for AR) | 3 728 | 22 203 | - | 25 931 | 55 013 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 3 728 | 22 203 | - | 25 931 | 55 013 |
| A3 Payments | | | | | |
| Medieval banquet | 578 | - | - | 578 | - |
| Garden project | 300 | 11 888 | - | 12 188 | - |
| Equipment | - | - | - | - | 1 261 |
| Bastle project | - | 12 203 | - | 12 203 | 52 381 |
| Book costs | - | - | - | - | 54 |
| Accountancy | - | - | - | - | 235 |
| Insurance | 1 159 | - | - | 1 159 | 1 134 |
| Internet costs | - | - | - | - | 80 |
| Promotional costs | 945 | - | - | 945 | 576 |
| Rent | 1 | - | - | 1 | 1 |
| Maintenance | - | - | - | - | 428 |
| Other costs | 179 | - | - | 179 | 88 |
| Refreshments | - | - | - | - | 60 |
| Meeting costs | - | - | - | - | 20 |
| Website | 272 | - | - | 272 | 362 |
| Bank and paypal charges | 77 | - | - | 77 | 74 |
| Sub total | 3 511 | 24 091 | - | 27 602 | 56 754 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 3 511 | 24 091 | - | 27 602 | 56 754 |
| Net of receipts/(payments) | 217 | (1 888) | - | (1 671) | (1 741) |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 1 102 | 7 228 | - | 8 330 | 10 071 |
| Cash funds this year end | 1 319 | 5 340 | - | 6 659 | 8 330 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|-------------------------|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Current account | 13 | - | - |
| | Deposit account | 372 | 5 340 | - |
| | Cash in hand | 116 | - | - |
| | Patreon account | 338 | - | - |
| | Paypal account | 480 | - | - |
| | Total cash funds | 1 319 | 5 340 | - |
| (agree balances with receipts and payments account(s)) | | OK | OK | OK |
| B2 Other monetary assets | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| B3 Investment assets | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B4 Assets retained for the charity's own use | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B5 Liabilities | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval | |
| | | | | |
| | | | | |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 31 July 2024 To 30 July 2025

Charity name: Epiacum Heritage CIO

Charity registration number: 1178087

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | The objects of the CIO are - To advance the education of the public concerning and permanently to preserve for the benefit of the public generally and especially for the inhabitants of the North Pennines in the counties of Cumbria, Durham and Northumberland, land, buildings or any other artefacts which are of any historic, industrial, agricultural, scientific, or industrial architectural or general architectural interest (hereinafter referred to as 'Heritage Monuments') and generally to protect, preserve and maintain the character and amenities of the said Heritage Monument known as Epiacum Roman Fort and its environs and may exercise all powers which are considered necessary in achieving its primary objectives. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | We received grants enabling us to commence work on our garden project, which will enhance an area of land to include large planters and flowers reflecting the different periods of occupation on site. Built by volunteers, members of the public will be able to visit to help understand the biodiversity during different time periods. We also held an event to raise funds and awareness that was attended by many local people. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity | Para 1.18 | The Trustees confirm they have regard to all guidance issued by the Charity Commission on public benefit. |

| | | |
|------------------------------|--|--|
| Commission on public benefit | | |
|------------------------------|--|--|

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | Work began on the garden project. Monthly Trustees meetings were held remotely and in-person. Engagement of regular volunteers helped maintain the site. Planning for future development and interpretation of the site took place. Trustees worked on funding applications for future opportunities. |

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The organisation has reserves to cover basic running costs for the next 12 months. It has attracted funds from grant providers and from visitors and supporters. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The organisation has managed to build up unrestricted funds of £1,319, which covers the costs of public liability insurance and accountancy costs for the next twelve months. This will ensure that even with no activity or events the site will remain open and accessible to the public until 2027, and we plan to hold fundraising events and make more grant applications to build up unrestricted funds. |
| Amount of reserves held | Para 1.22 | Unrestricted funds on 30 July 2025 stood at £1,319. Restricted funds stood at £5,340. |

Structure, Governance and Management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | New Trustees can only be appointed by agreement of all the existing Trustees. Potential new Trustees are sent extensive details of the organisation and then asked to submit an application. They are then invited to attend two Trustees meetings as observers before confirming their application. Only then would they be invited |

| | | |
|--|--|---|
| | | to become a Trustee should the existing Trustees decide so. |
|--|--|---|

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Epiacum Heritage CIO |
| Other name the charity uses | |
| Registered charity number | 1178087 |
| Charity's principal address | Castle Nook, Kirkhough, Alston, Cumbria, CA9 3BG |


Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---------------|-----------------|-----------------------------------|---|
| 1 | Elaine Edgar | Chair | | |
| 2 | Frances Breen | Vice Chair | | |
| 3 | Paul Mercer | | | |
| 4 | Steve Bentley | | | |
| 5 | Mark Haworth | | Resigned 29/02/2025 | |
| 6 | Jan Harding | | Resigned 28/02/2025 | |

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|---|--|
| Signature(s) |  | |
| Full name(s) | Frances Breen | |
| Position (eg Secretary, Chair, etc) | Vice Chair | |
| Date | 24/05/2026 | |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Epiacum Heritage CIO

1178087

CC16a


Receipts and payments accounts

| | | | |
|------------------------|------------|----|------------|
| For the period from | 31/07/2024 | To | 30/07/2025 |
|------------------------|------------|----|------------|

Section A Receipts and payments

| | Unrestricted funds | Restricted funds | Endowment funds | Total funds | Last year |
|---|-----------------------|---------------------|--------------------|------------------|------------------|
| | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| A1 Receipts | | | | | |
| Bank interest | 224 | - | - | 224 | 227 |
| Grants received | - | 22,203 | - | 22,203 | 53,381 |
| Medieval banquet | 1,085 | - | - | 1,085 | - |
| Friends | 110 | - | - | 110 | 253 |
| Donations | 2,219 | - | - | 2,219 | 1,062 |
| Merchandise sales | 90 | - | - | 90 | 90 |
| Sub total (Gross income for AR) | 3,728 | 22,203 | - | 25,931 | 55,013 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 3,728 | 22,203 | - | 25,931 | 55,013 |
| A3 Payments | | | | | |
| Medieval banquet | 578 | - | - | 578 | - |
| Garden project | 300 | 11,888 | - | 12,188 | - |
| Equipment | - | - | - | - | 1,261 |
| Bastle project | - | 12,203 | - | 12,203 | 52,381 |
| Book costs | - | - | - | - | 54 |
| Accountancy | - | - | - | - | 235 |
| Insurance | 1,159 | - | - | 1,159 | 1,134 |
| Internet costs | - | - | - | - | 80 |
| Promotional costs | 945 | - | - | 945 | 576 |
| Rent | 1 | - | - | 1 | 1 |
| Maintenance | - | - | - | - | 428 |
| Other costs | 179 | - | - | 179 | 88 |
| Refreshments | - | - | - | - | 60 |
| Meeting costs | - | - | - | - | 20 |
| Website | 272 | - | - | 272 | 362 |
| Bank and paypal charges | 77 | - | # | 77 | 74 |
| Sub total | 3,511 | 24,091 | - | 27,602 | 56,754 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 3,511 | 24,091 | - | 27,602 | 56,754 |
| Net of receipts/(payments) | 217 | (1,888) | - | (1,671) | (1,741) |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 1,102 | 7,228 | - | 8,330 | 10,071 |
| Cash funds this year end | 1,319 | 5,340 | - | 6,659 | 8,330 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|--|---|----------------------------------|---------------------------------|
| B1 Cash funds | Current account | 13 | - | - |
| | Deposit account | 372 | 5,340 | - |
| | Cash in hand | 116 | - | - |
| | Patreon account | 338 | - | - |
| | Paypal account | 480 | - | - |
| | Total cash funds | 1,319 | 5,340 | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |
| B2 Other monetary assets | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| B3 Investment assets | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B4 Assets retained for the charity's own use | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B5 Liabilities | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Signed by one or two trustees on behalf of all the trustees | | Signature | Print Name | Date of approval |
| | |  | Frances Breen | 24/05/2026 |



Section A

Independent Examiner's Report

Report to the trustees

Epiacum Heritage CIO

On accounts for the year
ended

30 July 2025

Charity no
(if any)

1178087

Set out on pages

1 to 5

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/07/2025.

Responsibilities 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 Trust's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

A. Benson

Date:

27/05/2026

Name:

Andrew Benson

Relevant professional
qualification(s) or body
(if any):

FCA ICAEW

Address:

89 Pennyhill Park

Penrith

CA11 9JW