

THE KESTLE BARTON TRUST

England & Wales · Charity number 1156747

Details

Status Registered

Legal form Trust

Registered 2014-04-17

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

Contact

Address Kestle Barton
Manaccan
Helston
TR12 6HU

Phone 02088914082

Email info@kestlebarton.co.uk

Website www.kestlebarton.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:TO EDUCATE IN AND PROMOTE THE ARTS FOR THE PUBLIC BENEFIT AND TO FURTHER THE DEVELOPMENT OF THE PUBLIC APPRECIATION OF THE ARTS

Activities: Arranges artistic events and workshops and operates a gallery open to the general public.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,163	£96,047	-	-
2024-03-31	£95,860	£99,149	-	-
2023-03-31	£84,758	£112,988	-	-
2022-03-31	£127,084	£114,187	-	-
2021-03-31	£107,302	£92,033	-	-

Trustees

Name	Role	Appointed
ALISON BUNNING RIBA		2014-02-06
KAREN SHEILA TOWNSHEND		2014-02-06
MARK OSTERFIELD		2014-02-06
TERESA ROSE SHEILA GLEADOWE		2014-02-06

Accounts

Charity registration number 1156747 (England and Wales)

THE KESTLE BARTON TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE KESTLE BARTON TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K S Townshend Mrs A J Bunning Mr M Osterfield Ms T R S Gleadowe
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Charity number (England and Wales)	1156747
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Principal address	Kestle Barton Manaccan Helston Cornwall England TR12 6HU
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Independent examiner	Hannah Collison FCCA FCA Bfp bk plus Limited Lakeside Offices Coronation Park Helston TR13 0SR
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THE KESTLE BARTON TRUST

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THE KESTLE BARTON TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the charity are to educate in and promote the arts for the public benefit and to further the development of the public appreciation of the arts.

The charity arranges artistic events and workshops and operates a gallery, accessible to the general public.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

An exhibition of work by a young artist, Nina Royle, whose studio is at CAST in Helston opened our year - *And so, the magpies multiply* (March 23 - June 9). Nina showed paintings, made on wooden panels with gesso surface, bronze mirrors, ceramics and works on fabric. She also led workshops on making a gesso surface and, later in the year, botanical inks and dyes.

Soundcamp was planned for International Dawn Chorus Day, May 4th. This is a 24 hour long programme of live stream sound, spanning the world and tracking the Dawn Chorus from hour to hour, led by Dr Bram Thomas Arnold of Falmouth University. Camping and live music were planned but the event had to be called off because of heavy rain.

Story Days, our annual Festival of Children's Literature for all primary school children on the Lizard took place in May. Writers Nick Arnold, Justyn Edwards and Elisabeth Sharp Mcketta led activities for over 200 children on two wonderful spring days.

Anthology of Rural Life - Farmers of The Lizard, (June 15 - Sept 1) is a narrative around shifts in rural life and some of the complexities currently facing the countryside by Colin Robins and Oliver Udy who are British documentary photographers based in Cornwall. Both are academics teaching photography. They have been collaborating on the *Anthology of Rural Life* project for over ten years shedding light on life in diverse European rural areas. So far, their work has taken them to Finland, Italy, Poland, Hungary, Turkey as well as different areas of the UK. This was an opportunity for them to work with farmers on The Lizard, producing wonderful black and white portraits of farmers and their families in their farmyards and to show these alongside those of their European counterparts. The complete project will be archived at Kresen Kernow.

We were very pleased to be able to invite all the participating farmers and the photographers to a celebratory lunch of locally made food provided by the Greenhouse in St Keverne.

Colin Robins and Oliver Udy led very successful workshops producing portraits made by adults and, on another occasion, students from Mullion school, using a large format camera.

On July 20 and 21 we held a series of talks and conversations sited in a large tent in our meadow. This was Tent Talks 1 and 2.

THE KESTLE BARTON TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Tent Talk 1, Food systems, Farming and Land Use considered how our food shapes the landscape. Leading the day were Vicki Hird who is Strategic Lead on Agriculture for The Wildlife Trusts UK and Jane King who is a Senior Researcher at Zero Hour, the campaign for the Climate and Nature Bill, working with scientists to present the latest evidence, for parliamentarians and the public. Dr Harriet Bunning spoke on current trends in cattle breeding and led an entertaining game of Top Trumps cow breeds in which producing less methane was an extremely desirable attribute. A panel of Lizard farmers Chris Hosken, David Webb, Rona Amiss and Geoff Williams, led by Peter Green, ended the afternoon.

Tent Talk 2 Creative Practice and the Land was led by Colin Robins and Oliver Udy introducing their photographic work in the gallery followed by discussion. In the tent, photographers Jo Bradford, Oliver Raymond Barker, Joanne Coates and Jem Southam spoke very movingly about their work.

National Meadows Day (July 6) organised by Wildlife Groundswell was celebrated at Kestle Barton as it has been for several years. The County Plant Recorder Ian Bennalick came and identified 48 different wild flowers in our meadow, 18 grasses and 3 rushes. Everyone was given a Gear Farm pasty and invited to Roscuik farm where we looked at the machinery they have for gathering seed from meadows. We hoped that Kestle Barton's seed would be collected in 2025 - which indeed it has.

On August we held a bonfire meal for a newly formed Friends of Kestle Barton.

Naomi Frears' exhibition of paintings and works on paper *Night after Night* (Sept 7 - Nov 2) was a great success with good attendance and sales. Naomi described the show as consisting of revisiting 'stuck' works. She says, 'I love not knowing where a painting is going. I think all artists have their peculiarities and this is mine. If there's a chance for something surprising to happen, that's the way I'll go - I'll change everything. Sometimes, however, a painting pauses - often for quite a long time - as I try to work out how to solve the visual problem I've made.'

During the year Alice Fox returned to Kestle Barton several times to lead workshops, help grow a crop of flax in our circle and to prepare for her exhibition in 2025. Our Artists' Apartment is invaluable for this purpose.

The year at Kestle Barton closed as usual with Some Interesting Apples, the guided taste trial of feral or wayside apples, the brain child of James Ferguson and William Arnold. So far they have introduced 330 new apples, the best of which have been grafted to root stocks and planted on National Trust land adjacent to Kestle Barton. An invaluable reserve of very hardy locally, and tasty fruit.

Financial review

At 31 March 2025, the total funds held are £32,544 (2024: £15,428), £4,000 being restricted funds and £28,544 being unrestricted funds. The free reserves of the charity are £26,459 (2024: £12,648).

The net surplus for the year as set out in the Statement of Financial Activities is £17,116 (2024: £3,289 deficit).

Reserves policy

It is the trustees' view that the present level of reserves is sufficient for the current and future level of activity and will be adequate for the Charity's needs going forward.

It is not the Charity's policy to hold significant reserves.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, dated 25 October 2013, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs K S Townshend

Mrs A J Bunning

Mr M Osterfield

Ms T R S Gleadowe

THE KESTLE BARTON TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

New trustees are recruited and appointed by the board of trustees.

Other matters

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

Mrs K S Townshend

Trustee

27 January 2026

THE KESTLE BARTON TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

THE KESTLE BARTON TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE KESTLE BARTON TRUST

I report to the trustees on my examination of the financial statements of The Kestle Barton Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Hannah Collison

FCCA FCA Bfp
bk plus Limited
Lakeside Offices
Coronation Park
Helston
TR13 0SR
27 January 2026

THE KESTLE BARTON TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	68,649	6,400	75,049	76,114	4,000	80,114
Charitable activities	3	38,114	-	38,114	15,746	-	15,746
Total income		106,763	6,400	113,163	91,860	4,000	95,860
Expenditure on:							
Charitable activities	4	93,647	2,400	96,047	95,149	4,000	99,149
Total expenditure		93,647	2,400	96,047	95,149	4,000	99,149
Net income/(expenditure) and movement in funds		13,116	4,000	17,116	(3,289)	-	(3,289)
Reconciliation of funds:							
Fund balances at 1 April 2024		15,428	-	15,428	18,717	-	18,717
Fund balances at 31 March 2025		28,544	4,000	32,544	15,428	-	15,428

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE KESTLE BARTON TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	10		379		505
Tangible assets	11		1,706		2,275
			<u>2,085</u>		<u>2,780</u>
Current assets					
Debtors	12	28,739		16,705	
Investments	13	-		1	
Cash at bank and in hand		5,343		1,008	
		<u>34,082</u>		<u>17,714</u>	
Creditors: amounts falling due within one year	14	(3,623)		(5,066)	
Net current assets			<u>30,459</u>		<u>12,648</u>
Total assets less current liabilities			<u>32,544</u>		<u>15,428</u>
The funds of the charity					
Restricted income funds	16		4,000		-
Unrestricted funds	17		28,544		15,428
			<u>32,544</u>		<u>15,428</u>

The financial statements were approved by the trustees on 27 January 2026

Mrs K S Townshend
Trustee

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Kestle Barton Trust is a an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income mainly consists of funding from the Arts Council to enable the running of the gallery and artistic events and workshops, in addition to income from the sale of art publications.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Supports costs have been allocated between governance costs and other administrative costs associated with the running of the gallery. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examinations and costs linked to the strategic management of the charity.

Supports costs are wholly allocated to Workshops and exhibitions, given the nature of the support costs. These costs form part of the overall Workshop and exhibitions costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets represent the PR Film and website development. These are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

PR Film and website	25% reducing balance
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	68,649	-	68,649	70,614	4,000	74,614
Grants	-	6,400	6,400	5,500	-	5,500
	<u>68,649</u>	<u>6,400</u>	<u>75,049</u>	<u>76,114</u>	<u>4,000</u>	<u>80,114</u>

Grant income of £2,400 relates to funding received from the Cornwall Community Fund for the 2024 Festival of Children's literature. The remaining £4,000 related to funding from the Henry Moore Foundation for a Georgia Gendall exhibition.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Workshops and exhibitions		
Sales and venue hire	26,235	7,004
Income from refreshments	11,879	8,742
	<u>38,114</u>	<u>15,746</u>

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	Workshops and exhibitions 2025 £	Workshops and exhibitions 2024 £
Direct costs		
Staff costs	39,371	43,220
Depreciation and impairment	695	926
Rent	1,723	1,725
Advertising	1,589	1,299
Sundries	334	541
Artist fees	13,243	7,020
Other activity expenses	12,509	18,989
Catering costs	4,192	4,013
Gallery cover costs	4,353	4,328
ACE funded expenses	-	1,500
Exhibition expenses - professional fees	1,820	650
	<u>79,829</u>	<u>84,211</u>
Share of support and governance costs (see note 5)		
Support	12,635	11,043
Governance	3,583	3,895
	<u>96,047</u>	<u>99,149</u>
Analysis by fund		
Unrestricted funds	93,647	95,149
Restricted funds	2,400	4,000
	<u>96,047</u>	<u>99,149</u>

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Support costs allocated to activities

	2025 £	2024 £
Computer and internet expenses	234	535
Insurance	778	1,274
Light and heat	4,376	5,665
Telephone	327	445
Postage and stationery	519	136
Repairs and garden maintenance	5,822	2,018
Travel expenses	279	970
Disposal of investment in subsidiary	300	-
Governance costs	3,583	3,895
	<u>16,218</u>	<u>14,938</u>
Analysed between:		
Workshops and exhibitions	<u>16,218</u>	<u>14,938</u>

	2025 £	2024 £
Governance costs comprise:		
Accountancy	2,976	3,346
Legal and professional	456	132
Terminal charges	151	417
	<u>3,583</u>	<u>3,895</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,340	2,580
Depreciation of owned tangible fixed assets	569	758
Amortisation of intangible assets	126	169
	<u></u>	<u></u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Gallery and administration	1	1
Maintenance	1	1
Total	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	37,367	40,511
Social security costs	1,109	1,759
Other pension costs	895	950
	39,371	43,220

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Intangible fixed assets

	PR Film and website £
Cost	
At 1 April 2024 and 31 March 2025	2,837
Amortisation and impairment	
At 1 April 2024	2,332
Amortisation charged for the year	126
At 31 March 2025	2,458
Carrying amount	
At 31 March 2025	379
At 31 March 2024	505

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	6,506	1,868	8,374
At 31 March 2025	6,506	1,868	8,374
Depreciation and impairment			
At 1 April 2024	5,282	817	6,099
Depreciation charged in the year	306	263	569
At 31 March 2025	5,588	1,080	6,668
Carrying amount			
At 31 March 2025	918	788	1,706
At 31 March 2024	1,224	1,051	2,275

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	28,739	15,239
Prepayments and accrued income	-	1,466
	28,739	16,705

13 Current asset investments

	2025	2024
	£	£
Investments in subsidiaries	-	1

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	784
Trade creditors	1,017	1,244
Other creditors	2,606	3,038
	3,623	5,066

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	895	950

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions outstanding at the balance sheet date are £266 (2024: £254).

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Cornwall Community Fund	-	2,400	(2,400)	-
Henry Moore Foundation	-	4,000	-	4,000
	-	6,400	(2,400)	4,000

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Cornwall Community Fund	-	4,000	(4,000)	-

The Cornwall Community Fund relates to amounts received for the Festival of Children's literature - these funds were fully utilised during the year.

The Henry Moore Foundation relates to funding for a Georgia Gendall exhibition. These funds were utilised in Spring 2025 and are outstanding at the balance sheet date.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	15,428	106,763	(93,647)	28,544

THE KESTLE BARTON TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	18,717	91,860	(95,149)	15,428

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	379	-	379
Tangible assets	1,706	-	1,706
Current assets/(liabilities)	26,459	4,000	30,459
	28,544	4,000	32,544
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	505	-	505
Tangible assets	2,275	-	2,275
Current assets/(liabilities)	12,648	-	12,648
	15,428	-	15,428

19 Related party transactions

During the year, K Townshend (Trustee) made donations to the Trust of £54,849 (2024: £59,411).

During the year £1,725 (2024: £1,725) was paid to K Townshend as rent for the use of the meadow.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Kestle Barton Trust

Hannah Collison FCCA ACA Bfp
BK Plus Limited
Lakeside Offices
The Old Cattle Market
Helston
Cornwall
TR13 0SR

The Kestle Barton Trust

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for the Year Ended 31 March 2024

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The Kestle Barton Trust
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 AND ACTIVITIES

Objectives and aims

The objects of the charity are to educate in and promote the arts for the public benefit and to further the development of the public appreciation of the arts.

The charity arranges artistic events and workshops and operates a gallery, accessible to the general public.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The financial year April 2023-24, at Kestle Barton, opened with an exhibition of work by sculptor David Batchelor, 'I-Cons and Ex-Cons'. These terms are his studio references to works of found objects that are embedded - or not - in a concrete base. The shards of coloured glass and perspex he uses produced beautiful projected effects in the gallery as the sun shone.

<https://www.kestlebarton.co.uk/arts-and-events/david-batchelor-i-cons-and-ex-cons/>

National Orchard Blossom Day was celebrated with tours through our established Cornish sweet apple orchard and the newer cider apple orchard. The Cornish varieties have been mapped.

<https://www.kestlebarton.co.uk/arts-and-events/orchard-blossom-day/>

'Story Days', our annual Festival of Children's Literature, took place in May. Writers Fleur Hitchcock, Jenny McLachlan and poet Alex Wharton led workshops for all children in years 4-6 in Lizard schools. - over two hundred children. The Festival was supported by the Cornwall Community Foundation and the weather was perfect.

Kira Freiji's exhibition of sculpture, 'river by night' was another exciting transformation of the gallery at Kestle Barton. Her metal and blown glass forms of highly expressive human figures and lit lanterns were an effective experience. We opened the gallery at night when holding a bonfire meal during which astronomer Carolyn Kennett talked about the Perseid showers that we hoped would be visible - unfortunately they weren't but it was a wonderful opportunity to see Kira's show lit only by the lanterns.

<https://www.kestlebarton.co.uk/arts-and-events/kira-frieje-river-by-night/>

'Deep Time Moving' was a six month long project by Liz Howell and Kyra Norman to produce a contemporary performance work. Several workshops took place at Kestle Barton and the performance was staged in Helston in November.

Alice Fox was in residence in preparation for her exhibition at Kestle Barton to take place in 2025. She led two extremely popular workshops concerning gathering and processing material for plant based fibres and plans were laid to grow a crop of flax in 2024, in the circle beyond the meadow at Kestle Barton.

<https://www.kestlebarton.co.uk/arts-and-events/alice-fox-wild-fibres-workshops/>

Freddie Anderson's Fermentation workshops were also well attended. Greg Humphries built a barrow using a diseased Ash tree and green wood working techniques, these projects both part of our ongoing research exploring new uses of the land and plant life at Kestle Barton.

The Kestle Barton Trust

Report of the Trustees **for the Year Ended 31 March 2024**

Our third exhibition, 'Under a Turbulent Sky', was of Fay Godwin's photographic prints made by fine printer Peter Catrell, from negatives held by the British Library. Eighteen were traditional dark room prints made by Peter and first shown by Diane Bailey and Geoff Young at MoMA Machynlleth. Nine new digital prints also made by Peter were added for the show at Kestle Barton.

Diane and Geoff with Peter were all in residence at Kestle Barton for the opening of the exhibition and held a talk during the opening.

William Arnold's photographic work, 'Sunspots' was shown in our secondary display space, the Apple Store, Sculptural work by Abigail Reynolds, 'structures for sun and wind' was shown in the meadow and the garden.

A study day considering different approaches to landscape through a close reading of the photographs by Fay Godwin and 'Bridgit' by Charlotte Prodger was led by Abigail Reynolds at CAST.

'Some Interesting Apples' ended the year. This annual event of collecting, tasting and considering the value of 'feral' apples is slowly producing new trees as the apples selected for the best taste are grafted on to root stocks and from 2023 planted in a new orchard, provided by the National Trust, and in close proximity to Kestle Barton.

<https://www.kestlebarton.co.uk/arts-and-events/some-interesting-apples/>

FINANCIAL REVIEW

Reserves policy

It is the trustees' view that the present level of reserves is sufficient for the current and future level of activity and will be adequate for the Charity's needs going forward.

It is not the Charity's policy to hold significant reserves.

At 31 March 2024, the total funds held are £15,428 (2023: £18,717), all of which are unrestricted. The free reserves of the charity are £12,648 (2023: £15,010).

The net deficit for the year as set out in the Statement of Financial Activities is £3,289 (2023: £28,230 deficit).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, dated 25 October 2013, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the board of trustees.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156747

Principal address

Kestle Barton
Manaccan
Helston
Cornwall
TR12 6HU

The Kestle Barton Trust

Report of the Trustees
for the Year Ended 31 March 2024

Trustees

Mrs K S Townshend
Ms T R S Gleadowe
Mrs A J Bunning RIBA
Mr M Osterfield

Independent Examiner

Hannah Collison FCCA ACA Bfp
BK Plus Limited
Lakeside Offices
The Old Cattle Market
Helston
Cornwall
TR13 0SR

COMMENCEMENT OF ACTIVITIES

Activities commenced on 17 April 2014.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:

Mrs K S Townshend - Trustee

**Independent Examiner's Report to the Trustees of
The Kestle Barton Trust**

Independent examiner's report to the trustees of The Kestle Barton Trust

I report to the charity trustees on my examination of the accounts of The Kestle Barton Trust (the Trust) for the year ended 31 March 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.

Hannah Collison FCCA ACA Bfp
BK Plus Limited
Lakeside Offices
The Old Cattle Market
Helston
Cornwall
TR13 0SR

Date: 15 January 2025

The Kestle Barton Trust

Statement of Financial Activities
for the Year Ended 31 March 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	76,114	4,000	80,114	67,591
Charitable activities					
Workshops & exhibitions		<u>15,746</u>	<u>-</u>	<u>15,746</u>	<u>17,167</u>
Total		<u>91,860</u>	<u>4,000</u>	<u>95,860</u>	<u>84,758</u>
EXPENDITURE ON					
Charitable activities					
Workshops & exhibitions	3	<u>95,149</u>	<u>4,000</u>	<u>99,149</u>	<u>112,988</u>
NET INCOME/(EXPENDITURE)		(3,289)	-	(3,289)	(28,230)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>18,717</u>	<u>-</u>	<u>18,717</u>	<u>46,947</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>15,428</u></u>	<u><u>-</u></u>	<u><u>15,428</u></u>	<u><u>18,717</u></u>

The notes form part of these financial statements

The Kestle Barton Trust

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	8	505	-	505	674
Tangible assets	9	<u>2,275</u>	<u>-</u>	<u>2,275</u>	<u>3,033</u>
		2,780	-	2,780	3,707
CURRENT ASSETS					
Debtors	10	16,705	-	16,705	13,147
Investments	11	1	-	1	1
Cash at bank and in hand		<u>1,008</u>	<u>-</u>	<u>1,008</u>	<u>6,134</u>
		17,714	-	17,714	19,282
CREDITORS					
Amounts falling due within one year	12	<u>(5,066)</u>	<u>-</u>	<u>(5,066)</u>	<u>(4,272)</u>
NET CURRENT ASSETS		<u>12,648</u>	<u>-</u>	<u>12,648</u>	<u>15,010</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,428</u>	<u>-</u>	<u>15,428</u>	<u>18,717</u>
NET ASSETS		<u>15,428</u>	<u>-</u>	<u>15,428</u>	<u>18,717</u>
FUNDS	13				
Unrestricted funds				<u>15,428</u>	<u>18,717</u>
TOTAL FUNDS				<u>15,428</u>	<u>18,717</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2025 and were signed on its behalf by:

Mrs K S Townshend - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Income mainly consists of funding received from the Arts Council to enable the running of the gallery and artistic events and workshops, in addition to income from the sale of art publications.

Government grants

Government grants are recognised as income when there is evidence of entitlement, receipt is probable and the amount can be measured reliably. Grants received are included as unrestricted funds within 'Donations and legacies'.

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.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and finance costs. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examinations and costs linked to the strategic management of the charity.

Support costs are wholly allocated to Workshops and exhibitions, given the nature of the support costs. These costs form part of the overall Workshop and exhibitions costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

Intangible assets

Intangible assets represent the PR Film and website development. These costs are being written off on a 25% reducing balance basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	59,761	50,871
Gift aid	14,853	12,720
Grants	<u>5,500</u>	<u>4,000</u>
	<u>80,114</u>	<u>67,591</u>

Grant income of £4,000 relates to funding received from the Cornwall Community Fund for the 2023 Festival of Children's literature. The remaining £1,500 related to funding from the Arts Council.

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Workshops & exhibitions	<u>84,211</u>	<u>14,938</u>	<u>99,149</u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Workshops & exhibitions	<u>11,043</u>	<u>3,895</u>	<u>14,938</u>

Included in governance costs is £2,580 (2023: £2,760) relating to the fees payable for the independent examination of the financial statements.

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	40,511	34,977
Social security costs	1,759	1,675
Other pension costs	<u>950</u>	<u>742</u>
	<u>43,220</u>	<u>37,394</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Gallery & administration	1	1
Maintenance	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,591	4,000	67,591
Charitable activities			
Workshops & exhibitions	<u>17,167</u>	<u>-</u>	<u>17,167</u>
Total	<u>80,758</u>	<u>4,000</u>	<u>84,758</u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Workshops & exhibitions	<u>108,988</u>	<u>4,000</u>	<u>112,988</u>
NET INCOME/(EXPENDITURE)	(28,230)	-	(28,230)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>46,947</u>	<u>-</u>	<u>46,947</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>18,717</u></u>	<u><u>-</u></u>	<u><u>18,717</u></u>

8. INTANGIBLE FIXED ASSETS

	PR Film & website £
COST	
At 1 April 2023 and 31 March 2024	<u>2,837</u>
AMORTISATION	
At 1 April 2023	2,163
Charge for year	<u>169</u>
At 31 March 2024	<u>2,332</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>505</u></u>
At 31 March 2023	<u><u>674</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>6,506</u>	<u>1,868</u>	<u>8,374</u>
DEPRECIATION			
At 1 April 2023	4,874	467	5,341
Charge for year	<u>408</u>	<u>350</u>	<u>758</u>
At 31 March 2024	<u>5,282</u>	<u>817</u>	<u>6,099</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>1,224</u></u>	<u><u>1,051</u></u>	<u><u>2,275</u></u>
At 31 March 2023	<u><u>1,632</u></u>	<u><u>1,401</u></u>	<u><u>3,033</u></u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	15,239	13,147
Prepayments	<u>1,466</u>	<u>-</u>
	<u><u>16,705</u></u>	<u><u>13,147</u></u>

11. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Shares in group undertakings	<u><u>1</u></u>	<u><u>1</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,244	-
Taxation and social security	784	973
Other creditors	<u>3,038</u>	<u>3,299</u>
	<u><u>5,066</u></u>	<u><u>4,272</u></u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	18,717	(3,289)	15,428
	<u>18,717</u>	<u>(3,289)</u>	<u>15,428</u>
TOTAL FUNDS	<u><u>18,717</u></u>	<u><u>(3,289)</u></u>	<u><u>15,428</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	91,860	(95,149)	(3,289)
Restricted funds			
Cornwall Community Fund	4,000	(4,000)	-
	<u>95,860</u>	<u>(99,149)</u>	<u>(3,289)</u>
TOTAL FUNDS	<u><u>95,860</u></u>	<u><u>(99,149)</u></u>	<u><u>(3,289)</u></u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	46,947	(28,230)	18,717
TOTAL FUNDS	<u>46,947</u>	<u>(28,230)</u>	<u>18,717</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,758	(108,988)	(28,230)
Restricted funds			
Cornwall Community Fund	4,000	(4,000)	-
TOTAL FUNDS	<u>84,758</u>	<u>(112,988)</u>	<u>(28,230)</u>

14. RELATED PARTY DISCLOSURES

During the year, K Townshend (Trustee) made donations to the Trust of £59,411 (2023: £50,871).

During the year £1,725 (2023: £1,725) was paid to K Townshend as rent for the use of the meadow.

THE KESTLE BARTON TRUST

England & Wales - Charity number 1156747

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
The Kestle Barton Trust

Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

The Kestle Barton Trust

Contents of the Financial Statements
for the Year Ended 31 March 2023

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The Kestle Barton Trust

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 AND ACTIVITIES

Objectives and aims

The objects of the charity are to educate in and promote the arts for the public benefit and to further the development of the public appreciation of the arts.

The charity arranges artistic events and workshops and operates a gallery, accessible to the general public.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

After the long winter break, our gallery reopened on April 9 2022 with the exhibition, *Flux*, showing magnificent glass made by Abigail Reynolds. This project was initiated in 2019 when Reynolds first successfully made glass at Kestle Barton using local beach sand and kelp she had gathered.

Alongside the glass, displayed as mouth blown roundels, the artist showed her film, which documents the glass-making process. For this exhibition Abigail additionally produced a large-scale woodcut print of kelp and a book titled *Flux: Glass from sand and seaweed*.

Close to Kestle Barton in Redruth, Reynolds has unveiled a permanent piece commissioned by Cornwall Council. This work, *Tre*, is a four metre high window installed in the reference library at Kresen Kernow. *Tre* incorporates the glass roundels also shown at Kestle Barton.

Early in May we held our annual volunteer gardening day, offering lunch to all who turned out to help. Eight volunteers joined us, working alongside our professional horticulturalist, Sam Read. Sam works one day week in the garden so added help is always welcome especially as our garden is listed in the National Gardens Association yellow book - so it needs to look good.

Story Days, our Festival of Children's Literature took place over two days in May. Two tents and our pavilion provided space for three workshops running simultaneously throughout each day. Over 200 children from Lizard schools enjoyed the experience.

Alex Wharton performed poems from his collection *Daydreams and Jellybeans*. Fleur Hitchcock encouraged the children to think about plotting and character development with two of her books, *Waiting for Murder* and, from the Cliff Toppers series, *The Thorn Island Adventure*. Jenny McLachlan ran workshops based on her books, *Land of Roar* and *Return to Roar*. *Story Days* was very generously supported by the Cornwall Community Foundation.

Our summer exhibition, *Gustav Metzger: Earth Minus Environment*, (25 June / 4 September), took its title from an unrealised sculptural installation that Metzger proposed for the UN Earth Summit in Rio de Janeiro in 1992. Metzger hoped the work would provide clear thinking on environmental matters by creating 'a dramatic visual symbol', because 'these issues cannot live by words alone'.

The exhibition at Kestle Barton included three elements. First, *Mobbile* (1970/2022), a sculptural work that makes visible the destructive impacts of human activity on the natural world. *Mobbile* consists of a modified second-hand car that collects and stores its own carbon emissions. The car's exhaust pipe extends into a transparent cube fixed onto its roof. Inside this box, a living plant becomes gradually asphyxiated by the car's fumes.

In advance of the exhibition opening, *Mobbile* was driven to various sites across West Cornwall, reminding the many who saw it of the conflict between ecological health and much human activity. Current degradation of the planet we are told must be remedied to avert catastrophic climate change, yet these warnings are yet to materialise into significant action.

In the gallery, the pairing *Mass Media: Today and Yesterday* (1971/2009) and *Strampelnde Bäume/Falling Tree* (2010/2022) was presented, both using 'trees' as their medium. In *Mass Media: Today and Yesterday* trees are presented in their most ephemeral, throwaway form, the newspaper. Newspapers were important to Metzger as the physical materialisation of history, but they also represent the casual consumption and waste of millions of trees to produce our daily news.

The Kestle Barton Trust

Report of the Trustees for the Year Ended 31 March 2023

Mass Media is what Metzger called a 'public-active' installation because visitor involvement is an essential aspect of the work. Next to the monumental stacks of newspapers that dominate the gallery is another pile of papers that visitors are encouraged to leaf through in order to find and cut out headlines, images and articles that reflect their thoughts and opinions in response to themes such as 'extinction' and to pin these contributions on the gallery walls as part of an evolving collaborative mural that gives voice to a usually silent audience. As is usual with Metzger, the work functions as part of a larger strategy to disrupt passive behaviours such as consumption or disengagement from politics and to encourage active, critical engagement with the issues of our time.

Strampelnde Bäume /Flailing Tree intertwines Metzger's environmental campaigning with the trauma of Metzger's own childhood, the loss of his parents in the Holocaust and his own forced 'uprooting' at the age of thirteen, when he was sent to England on the Kindertransport and his life as a refugee began. The violence inflicted upon the tree, upturned in concrete with its roots shorn, is a powerful metaphor for the far more extensive, but unthinking brutality humanity has visited upon itself and the natural world more broadly.

Five students from Falmouth University came to Kestle Barton through the university's Micro Internship Scheme. They worked very successfully on the public engagement aspect of *Mass Media: Today and Yesterday*.

A series of well attended tree talks and walks took place over the opening weekend. Tim Kellett, Chair of Cornwall Ancient Tree Forum, made a map of a walk including special trees in our vicinity and presented us with a seedling of the Darnley Oak, a magnificent ancient Cornish tree.

We regard the land that surrounds the gallery as an extremely important aspect of all we do and we joined a celebration of National Meadows Day in early July, organised by local groups Wildlife Groundswell and Plantlife. The event was organised as a 'safari' visiting three meadows, travelling from Goongillings on the north side of the Helford River, to Kestle Barton and on to Gear Farm. The County Plant Recorder attended and was able to list 48 wild flowers, 17 grasses and 3 rushes over the three sites.

On the land beyond our meadow, William Arnold's SEEDHEDGE was an ephemeral sun monument constituted of sunflowers grown from cheap birdseed from a chain of discount home hardware stores.

In a work that harks back to classic 20th Century land art, in particular Agnes Denes' *Wheatfield*, while referencing the prehistoric architecture of the region, a circular plantation of sunflowers was grown within a round earthwork with entrances facing the midsummer sunrise and sunset.

The process of growth was captured in a long-duration time-lapse and by pinhole 'solargraph' cameras at the ordinal points. Birds were welcome to feast on the harvest. Limited edition silver gelatin photographic prints of the sun flowers were available for sale.

Meanwhile, artists, Fourthland with Maya Ronchetti set up an installation and gathering space in Camborne, Cornwall, presenting a fusion of a planetarium and a Middle Eastern tea house in proximity to Camborne's deepest mine.

This ran from November 2021 until October 2022 and provided a gathering place for the Syrian refugees who had visited Kestle Barton in previous years. There was delicious food and dancing - both Morris dancing and the dabke in a delightful fusion.

Using clay, artists Attua Aparicio Torinos, Saelia Aparicio, Simon Bayliss, Brickfield, Phoebe Collings-James and Rosanna Martin made an exhibition with curator Rebecca Lewin. Titled, *Feet of Clay*, (September 10 / October 29).

Rebecca Lewis wrote, 'Humans have developed sophisticated methods of extracting clay from the ground, and with the growth of global distribution networks it has found its way into products as diverse as tiles, paper, pills, paint, insulation and toothpaste. These uses have shaped landscapes, including Cornwall's clay country, where deep valleys have been quarried and high mountains of waste have been constructed. As we begin to make more direct connections between the causes and effects of human interactions with materials and the ecologies that produced them, clay offers a direct example of the removal of matter from one location to so many others across the planet in ways that are at once necessary and extractive.'

'Crucially,' Rebecca Lewin added, these artists 'rather than observing from afar, position the human body as embedded inside of and implicated in the use and impact of this material - they are forms that nourish, protect growth, collect waste, offer repose and record gestures. Together, they meditate on the tension between the negative spaces of mines and quarries and the positive act of creating that is made possible as a result of this displacement.'

A brick making workshop was run by Brickworks. Rosanna Martin showed how to make bricks by hand using waste materials sourced directly from the china clay landscape around St Austell, where Brickfield is located. The bricks made were taken back to the Brickfield site to be fired in the mini-beehive kiln and added to the Brickfield collection for use in a future community build.

A total of 6,148 visitors came to our gallery, garden and surrounding land in the period April 2022 - 23. This is in line with records from previous years.

The Kestle Barton Trust

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

It is the trustees' view that the present level of reserves is sufficient for the current and future level of activity and will be adequate for the Charity's needs going forward.

It is not the Charity's policy to hold significant reserves.

At 31 March 2023, the total funds held are £18,717 (2022: £46,947), all of which are unrestricted. The free reserves of the charity are £15,010 (2022: £43,874).

The net deficit for the year as set out in the Statement of Financial Activities is £28,230 (2022: £12,897 surplus).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, dated 25 October 2013, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the board of trustees.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156747

Principal address

Kestle Barton
Manaccan
Helston
Cornwall
TR12 6HU

Trustees

Mrs K S Townshend
Ms T R S Gleadowe
Mrs A J Bunning RIBA
Mr M Osterfield

Independent Examiner

Miss Hannah Collison
FCCA FCA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

COMMENCEMENT OF ACTIVITIES

Activities commenced on 17 April 2014.

Approved by order of the board of trustees on 30th January 2024 and signed on its behalf by:

Mrs K S Townshend - Trustee

**Independent Examiner's Report to the Trustees of
The Kestle Barton Trust**

Independent examiner's report to the trustees of The Kestle Barton Trust

I report to the charity trustees on my examination of the accounts of The Kestle Barton Trust (the Trust) for the year ended 31 March 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.

Miss Hannah Collison
FCCA FCA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Date: 31st January 2024

The Kestle Barton Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,591	4,000	67,591	103,939
Charitable activities					
Workshops & exhibitions		<u>17,167</u>	<u>-</u>	<u>17,167</u>	<u>23,145</u>
Total		<u>80,758</u>	<u>4,000</u>	<u>84,758</u>	<u>127,084</u>
EXPENDITURE ON					
Charitable activities	3				
Workshops & exhibitions		<u>108,988</u>	<u>4,000</u>	<u>112,988</u>	<u>114,187</u>
NET INCOME/(EXPENDITURE)		(28,230)	-	(28,230)	12,897
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>46,947</u>	<u>-</u>	<u>46,947</u>	<u>34,050</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,717</u></u>	<u><u>-</u></u>	<u><u>18,717</u></u>	<u><u>46,947</u></u>

The notes form part of these financial statements

The Kestle Barton Trust

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	8	674	-	674	898
Tangible assets	9	<u>3,033</u>	<u>-</u>	<u>3,033</u>	<u>2,175</u>
		3,707	-	3,707	3,073
CURRENT ASSETS					
Debtors	10	13,147	-	13,147	18,944
Investments	11	1	-	1	1
Cash at bank and in hand		<u>6,134</u>	<u>-</u>	<u>6,134</u>	<u>27,976</u>
		19,282	-	19,282	46,921
CREDITORS					
Amounts falling due within one year	12	<u>(4,272)</u>	<u>-</u>	<u>(4,272)</u>	<u>(3,047)</u>
NET CURRENT ASSETS		<u>15,010</u>	<u>-</u>	<u>15,010</u>	<u>43,874</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,717</u>	<u>-</u>	<u>18,717</u>	<u>46,947</u>
NET ASSETS		<u>18,717</u>	<u>-</u>	<u>18,717</u>	<u>46,947</u>
FUNDS	13				
Unrestricted funds				<u>18,717</u>	<u>46,947</u>
TOTAL FUNDS				<u>18,717</u>	<u>46,947</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th January 2024 and were signed on its behalf by:

Mrs K S Townshend - Trustee

The Kestle Barton Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Income mainly consists of funding received from the Arts Council to enable the running of the gallery and artistic events and workshops, in addition to income from the sale of art publications.

Government grants

Government grants are recognised as income when there is evidence of entitlement, receipt is probable and the amount can be measured reliably. Grants received are included as unrestricted funds within 'Donations and legacies'.

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.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and finance costs. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examinations and costs linked to the strategic management of the charity.

Support costs are wholly allocated to Workshops and exhibitions, given the nature of the support costs. These costs form part of the overall Workshop and exhibitions costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

Intangible assets

Intangible assets represent the PR Film and website development. These costs are being written off on a 25% reducing balance basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	50,871	62,752
Gift aid	12,720	15,689
Grants	<u>4,000</u>	<u>25,498</u>
	<u><u>67,591</u></u>	<u><u>103,939</u></u>

Grant income of £4,000 relates to funding received from the Cornwall Community Fund for the 2022 Festival of Children's Literature.

During 2022, £12,000 of grant income related to government grant income received in the form of Covid-19 business support and the Job Retention Scheme. No such income was received in the year ended 31 March 2023.

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Workshops & exhibitions	<u>96,282</u>	<u>16,706</u>	<u>112,988</u>

4. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Workshops & exhibitions	<u>11,629</u>	<u>5,077</u>	<u>16,706</u>

Included in governance costs is £2,760 (2022: £2,700) relating to the fees payable for the independent examination of the financial statements.

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	34,977	32,344
Social security costs	1,675	-
Other pension costs	<u>742</u>	<u>729</u>
	<u><u>37,394</u></u>	<u><u>33,073</u></u>

The average monthly number of employees during the year was as follows:

	2023	2022
Gallery & administration	1	1
Maintenance	<u>1</u>	<u>1</u>
	<u><u>2</u></u>	<u><u>2</u></u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	103,939	-	103,939
Charitable activities			
Workshops & exhibitions	<u>23,145</u>	<u>-</u>	<u>23,145</u>
Total	<u>127,084</u>	<u>-</u>	<u>127,084</u>
EXPENDITURE ON			
Charitable activities			
Workshops & exhibitions	<u>114,187</u>	<u>-</u>	<u>114,187</u>
NET INCOME	12,897	-	12,897
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>34,050</u>	<u>-</u>	<u>34,050</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>46,947</u></u>	<u><u>-</u></u>	<u><u>46,947</u></u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. INTANGIBLE FIXED ASSETS

PR Film &
website
£

COST

At 1 April 2022 and 31 March 2023

2,837

AMORTISATION

At 1 April 2022

1,939

Charge for year

224

At 31 March 2023

2,163

NET BOOK VALUE

At 31 March 2023

674

At 31 March 2022

898

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
--	----------------------------------	----------------------------	-------------

COST

At 1 April 2022

6,506

-

6,506

Additions

-

1,868

1,868

At 31 March 2023

6,506

1,868

8,374

DEPRECIATION

At 1 April 2022

4,331

-

4,331

Charge for year

543

467

1,010

At 31 March 2023

4,874

467

5,341

NET BOOK VALUE

At 31 March 2023

1,632

1,401

3,033

At 31 March 2022

2,175

-

2,175

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Other debtors

13,147

18,944

11. CURRENT ASSET INVESTMENTS

2023

2022

£

£

Shares in group undertakings

1

1

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	973	-
Other creditors	<u>3,299</u>	<u>3,047</u>
	<u>4,272</u>	<u>3,047</u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	46,947	(28,230)	18,717
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>46,947</u>	<u>(28,230)</u>	<u>18,717</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80,758	(108,988)	(28,230)
	<u> </u>	<u> </u>	<u> </u>
Restricted funds			
Cornwall Community Fund	4,000	(4,000)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,758</u>	<u>(112,988)</u>	<u>(28,230)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	34,050	12,897	46,947
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,050</u>	<u>12,897</u>	<u>46,947</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,084	(114,187)	12,897
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>127,084</u>	<u>(114,187)</u>	<u>12,897</u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. RELATED PARTY DISCLOSURES

During the year, K Townshend (Trustee) made donations to the Trust of £50,871 (2022: £62,752).

During the year £1,725 (2022: £1,725) was paid to K Townshend as rent for the use of the meadow.

The Kestle Barton Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,871	62,752
Gift aid	12,720	15,689
Grants	<u>4,000</u>	<u>25,498</u>
	67,591	103,939
Charitable activities		
Sales and venue hire	8,016	21,606
Income from refreshments	<u>9,151</u>	<u>1,539</u>
	<u>17,167</u>	<u>23,145</u>
Total incoming resources	84,758	127,084
EXPENDITURE		
Charitable activities		
Wages	34,977	32,344
Social security	1,675	-
Pensions	742	729
Rent	1,725	1,725
Advertising	168	1,298
Sundries	539	479
Artist fees	16,432	3,920
Other activity expenses	22,495	25,874
Catering costs	5,578	4,780
Gallery cover costs	4,180	3,605
ACE funded expenses	-	14,825
Exhibition expenses - professional fees	6,536	5,376
Amortisation of intangible fixed assets	224	299
Depreciation of tangible fixed assets	<u>1,011</u>	<u>725</u>
	96,282	95,979
Support costs		
Finance		
Bank charges	-	(225)
Other		
Computer & internet expenses	194	240
Insurance	2,255	1,831
Light and heat	1,069	1,020
Telephone	477	369
Postage and stationery	114	72
Repairs & garden maintenance	5,882	9,144
Travel expenses	<u>1,638</u>	<u>451</u>
	11,629	13,127
Governance costs		
Accountancy and bookkeeping	3,864	4,245
Carried forward	3,864	4,245

This page does not form part of the statutory financial statements

The Kestle Barton Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
Governance costs		
Brought forward	3,864	4,245
Terminal charges	682	701
Professional fees	<u>531</u>	<u>360</u>
	<u>5,077</u>	<u>5,306</u>
 Total resources expended	 <u>112,988</u>	 <u>114,187</u>
 Net (expenditure)/income	 <u>(28,230)</u>	 <u>12,897</u>

THE KESTLE BARTON TRUST

England & Wales - Charity number 1156747

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
The Kestle Barton Trust

Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	13 to 14

The Kestle Barton Trust
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 AND ACTIVITIES

Objectives and aims

The objects of the charity are to educate in and promote the arts for the public benefit and to further the development of the public appreciation of the arts.

The charity arranges artistic events and workshops and operates a gallery, accessible to the general public.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following our usual pattern of opening the gallery and garden at Kestle Barton during the week preceding Easter, we opened on April 1 2021 with an exhibition of painting, drawing and textiles by Helston based artist, Ben Sanderson. 'Green at an Angle' was a first solo exhibition for Ben, the work sparked by repeated encounters with nearby Trebah Gardens, where, in particular, for the last three years he has visited the UK's largest magnolia tree during the week it is in bloom. Ben's work aims to channel the array of sensations that plants offer us and a limited edition book, a collaboration between poet Rachael Allen and Ben of poems and paintings growing in parallel was produced for the occasion.

Precautions around preventing the spread of Covid 19 were still very important at this point in the year so we avoided encouraging a large audience for an opening event until June when the virus was less evident.

Our second exhibition, this of work by Jeffery Camp, opened on June 19 2021. It was curated by Dan Howard-Birt in collaboration with Camp's gallerist Michael Richardson, of Art Space Gallery. 'Some People Dream A Lot' was the first solo exhibition of Camp's work since he died in 2020, following a very long painting life, and a final burst of activity in 2010-12. Howard-Birt wrote, 'Posthumously, these works seem to meditate decisively on the impermanence of our vitality, but they do so with joy and an undiminished desire to look and to exalt the simple and profound beauty of light animating a body.' A catalogue was produced.

The final show of our 2021 season was a new moving image work in three parts, 'Ray and Susie', by Naomi Frears. Naomi was commissioned to make a work that responds to the world within the extraordinary sheds and buildings that house Ray Exworth's sculptures. At Kestle Barton our programme has included two previous exhibitions celebrating the quality of Ray's work and the combination of care and chaos in the barns, shipping containers and sheds that contain it. Naomi chose to focus not only on the atmosphere within these buildings but on Susie, and her contribution to Ray's working life. The work was shown alongside a piece of Ray's sculpture retrieved from one of these densely packed barns that Susie continues to guard. A small publication was made.

In spite of Covid precautions and several weeks of self isolation for staff members, many activities took place at Kestle Barton, largely using our garden and other outdoor spaces. These included meetings of the Manaccan Embroiderers, the St Martin Book Club, CAST Saturday Club, visits from enthusiastic gardeners directed to us by the Yellow Book scheme, groups of students from the Fine Art department at Falmouth University, members of a bryological (mosses) society, several yoga groups and participants in flower painting and writing workshops.

Our Festival of Children's literature had to be moved from its usual date in May to September so that the children from all the Lizard primary schools were able to safely gather together. Around 100 children in year groups 3-6 attended on each of two days with three talented children's writers producing very enjoyable workshops. The teachers at these local schools are very appreciative of our Festival, they see huge value in children meeting authors and being exposed to themes which feature in their National Curriculum work as well as being very enjoyable.

One headteacher had requested more male writers at the Festival as making good role models for the children and we invited John Dougherty and Adam Baron. John writes amusing books very suitable for hesitant readers. He is also a poet and worked with the children on writing poetry. Adam Baron books are suitable for the slightly older children. Our other two writers live locally, Kirstie Forbes and Trixie Robertson, who produced very active and creative workshops where the children used clay and other materials to make figures followed by devising and enacting a short drama.

Artists who began or continued work at Kestle Barton with the support of Arts Council funding in 2021-22 included Fourthland who set up an off-site programme in part of Camborne Community Centre where Syrian refugees, now settled in West Cornwall, were able to gather with other local people. This project ran until Oct 2022 and will be reported on in year ending 2023.

The Kestle Barton Trust

Report of the Trustees **for the Year Ended 31 March 2022**

'Trueda' was a camp led by artist and environmentalist Lauren Keeley following her programme of collecting together writings concerning anthropocene issues. Her interest in artist Gustav Metzger was sparked through this process and also by meeting Dr Elizabeth Fisher, a Leverhulme Scholar and past curator at Kettle's Yard in Cambridge where she made an important exhibition of Metzger's work. These connections led directly to an exhibition in Summer 2022 of iterations of work made by Metzger, the first to be held in Cornwall.

Also in Summer 2021, the report 'Agri/Culture 2.0' bringing together a group of carefully selected artists and experts with experience of sustainable agriculture, food systems planning, and participatory practice, was published. The report proposed that artists and audiences work together to create a new kind of sustainable food production effectively blurring the lines between cultural production, sustainable food production, and digital technology, thus creating a new form of production.

The launch event of 'Agri/Culture 2.0' on 7 August included a tour of the orchards, a talk by the authors of the report, an interactive exhibition in the Kestle Barton studio and an evening in the orchard around the campfire at Chaney's 'Encampment Supreme' including an iteration of Bram Thomas Arnold's performance 'Bibliotherapy for the Anthropocene'.

'Some Interesting Apples' was an autumnal gathering and tasting of collected feral apples, that artists William Arnold and James Ferguson led. William wrote, 'There is an incredible gene pool of apples adapting to local conditions in hedgerows across the country. A lot of these will be of limited utility, and many of course will be seedlings of Golden Delicious or Gala etc, but some will have desirable characteristics, in terms of flavour and resistance to diseases and the vagaries of climate. In the context of the climate emergency and the 'global weirding' of weather systems this ability to adapt and thrive in a range of situations makes Malus an important species within potential robust novel ecosystems and as ongoing food resource.'

A delicious apple meal was made by artist Mollie Goldstrom and served to the tasters making a suitable ending to the season.

FINANCIAL REVIEW

Reserves policy

It is the trustees' view that the present level of reserves is sufficient for the current and future level of activity and will be adequate for the Charity's needs going forward.

It is not the Charity's policy to hold significant reserves.

At 31 March 2022, the total funds held are £46,947 (2021: £34,050), all of which are unrestricted. The free reserves of the charity are £43,874 (2021: £30,222).

The net surplus for the year as set out in the Statement of Financial Activities is £12,897 (2021: £15,269).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, dated 25 October 2013, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the board of trustees.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156747

Principal address

Kestle Barton
Manaccan
Helston
Cornwall
TR12 6HU

Trustees

Mrs K S Townshend
Ms T R S Gleadowe
Mrs A J Bunning RIBA
Mr M Osterfield

The Kestle Barton Trust

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Miss Hannah Collison
FCCA ACA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

COMMENCEMENT OF ACTIVITIES

Activities commenced on 17 April 2014.

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

.....
Mrs K S Townshend - Trustee

Independent Examiner's Report to the Trustees of
The Kestle Barton Trust

Independent examiner's report to the trustees of The Kestle Barton Trust

I report to the charity trustees on my examination of the accounts of The Kestle Barton Trust (the Trust) for the year ended 31 March 2022.

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.

Miss Hannah Collison
FCCA ACA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Date:

The Kestle Barton Trust

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,939	-	103,939	90,298
Charitable activities					
Workshops & exhibitions		23,145	-	23,145	17,004
Total		<u>127,084</u>	<u>-</u>	<u>127,084</u>	<u>107,302</u>
EXPENDITURE ON					
Charitable activities	3				
Workshops & exhibitions		114,187	-	114,187	92,033
NET INCOME		<u>12,897</u>	<u>-</u>	<u>12,897</u>	<u>15,269</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		34,050	-	34,050	18,781
TOTAL FUNDS CARRIED FORWARD		<u><u>46,947</u></u>	<u><u>-</u></u>	<u><u>46,947</u></u>	<u><u>34,050</u></u>

The notes form part of these financial statements

The Kestle Barton Trust

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	8	898	-	898	1,197
Tangible assets	9	2,175	-	2,175	2,631
		<u>3,073</u>	<u>-</u>	<u>3,073</u>	<u>3,828</u>
CURRENT ASSETS					
Debtors	10	18,944	-	18,944	4,209
Investments	11	1	-	1	1
Cash at bank		27,976	-	27,976	29,605
		<u>46,921</u>	<u>-</u>	<u>46,921</u>	<u>33,815</u>
CREDITORS					
Amounts falling due within one year	12	(3,047)	-	(3,047)	(3,593)
		<u>43,874</u>	<u>-</u>	<u>43,874</u>	<u>30,222</u>
NET CURRENT ASSETS					
		<u>43,874</u>	<u>-</u>	<u>43,874</u>	<u>30,222</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,947</u>	<u>-</u>	<u>46,947</u>	<u>34,050</u>
NET ASSETS		<u>46,947</u>	<u>-</u>	<u>46,947</u>	<u>34,050</u>
FUNDS	13				
Unrestricted funds				<u>46,947</u>	<u>34,050</u>
TOTAL FUNDS				<u>46,947</u>	<u>34,050</u>

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

.....
Mrs K S Townshend - Trustee

Basis of preparing the financial statements

The presentation currency of the financial statements is the Pound Sterling (£).

Government grants

Expenditure

Allocation and apportionment of costs

Intangible assets

Tangible fixed assets

Fixtures and fittings - 25% on reducing balance

The charity is exempt from tax on its charitable activities.

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.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	62,752	10,414
Gift aid	15,689	11,503
Grants	25,498	68,381
	<u>103,939</u>	<u>90,298</u>

Grant income of £12,000 (2021: £45,331) relates to government grant income received in the form of Covid-19 business support and the Job Retention Scheme.

Other grant income of £13,498 (2021: £23,050) relates to monies received from the Arts Council.

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Workshops & exhibitions	<u>95,979</u>	<u>18,208</u>	<u>114,187</u>

4. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Workshops & exhibitions	<u>(225)</u>	<u>13,127</u>	<u>5,306</u>	<u>18,208</u>

Included in governance costs is £2,700 (2021: £2,640) relating to the fees payable for the independent examination of the financial statements.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	32,344	33,061
Other pension costs	729	742
	<u>33,073</u>	<u>33,803</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Gallery & administration	1	1
Maintenance	1	1
	<u>2</u>	<u>2</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,298	-	90,298
Charitable activities			
Workshops & exhibitions	17,004	-	17,004
Total	<u>107,302</u>	<u>-</u>	<u>107,302</u>
EXPENDITURE ON			
Charitable activities			
Workshops & exhibitions	92,033	-	92,033
NET INCOME	15,269	-	15,269
RECONCILIATION OF FUNDS			
Total funds brought forward	18,781	-	18,781
TOTAL FUNDS CARRIED FORWARD	<u>34,050</u>	<u>-</u>	<u>34,050</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. INTANGIBLE FIXED ASSETS

PR Film &
website
£

COST

At 1 April 2021 and 31 March 2022

2,837

AMORTISATION

At 1 April 2021

1,640

Charge for year

299

At 31 March 2022

1,939

NET BOOK VALUE

At 31 March 2022

898

At 31 March 2021

1,197

9. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 April 2021

6,237

Additions

269

At 31 March 2022

6,506

DEPRECIATION

At 1 April 2021

3,606

Charge for year

725

At 31 March 2022

4,331

NET BOOK VALUE

At 31 March 2022

2,175

At 31 March 2021

2,631

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	18,944	3,747
Prepayments	-	462
	<u>18,944</u>	<u>4,209</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Shares in group undertakings	1	1

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	713
Other creditors	3,047	2,880
	<u>3,047</u>	<u>3,593</u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	34,050	12,897	46,947
TOTAL FUNDS	<u>34,050</u>	<u>12,897</u>	<u>46,947</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,084	(114,187)	12,897
TOTAL FUNDS	<u>127,084</u>	<u>(114,187)</u>	<u>12,897</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	18,781	15,269	34,050
TOTAL FUNDS	<u>18,781</u>	<u>15,269</u>	<u>34,050</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,302	(92,033)	15,269
TOTAL FUNDS	<u>107,302</u>	<u>(92,033)</u>	<u>15,269</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. RELATED PARTY DISCLOSURES

During the year, K Townshend (Trustee) made donations to the Trust of £62,752 (2021: £10,414).

During the year £1,725 (2021: £1,725) was paid to K Townshend as rent for the use of the meadow.

The Kestle Barton Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	62,752	10,414
Gift aid	15,689	11,503
Grants	25,498	68,381
	103,939	90,298
Charitable activities		
Sales and venue hire	21,606	14,009
Income from refreshments	1,539	2,995
	23,145	17,004
Total incoming resources	127,084	107,302
EXPENDITURE		
Charitable activities		
Wages	32,344	33,061
Pensions	729	742
Rent	1,725	1,725
Advertising	1,298	1,180
Sundries	479	115
Artist fees	3,920	6,853
Other activity expenses	25,874	13,487
Catering costs	4,780	734
Gallery cover costs	3,605	1,080
ACE funded expenses	14,825	18,550
Professional fees	5,376	3,503
Amortisation of intangible fixed assets	299	399
Depreciation of tangible fixed assets	725	877
	95,979	82,306
Support costs		
Finance		
Bank charges	(225)	900
Other		
Computer & internet expenses	240	185
Insurance	1,831	1,606
Light and heat	1,020	1,444
Telephone	369	532
Postage and stationery	72	150
Repairs & garden maintenance	9,144	-
Travel expenses	451	338
	13,127	4,255
Governance costs		
Accountancy and bookkeeping	4,245	3,983
Carried forward	4,245	3,983

This page does not form part of the statutory financial statements

The Kestle Barton Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
Governance costs		
Brought forward	4,245	3,983
Terminal charges	701	589
Professional fees	360	-
	5,306	4,572
Total resources expended	114,187	92,033
Net income	12,897	15,269

This page does not form part of the statutory financial statements

THE KESTLE BARTON TRUST

England & Wales - Charity number 1156747

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Kestle Barton Trust

Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

The Kestle Barton Trust

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 AND ACTIVITIES

Objectives and aims

The objects of the charity are to educate in and promote the arts for the public benefit and to further the development of the public appreciation of the arts.

The charity arranges artistic events and workshops and operates a gallery, accessible to the general public.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year April 2020 - 2021 was, of course, a tricky one and initially it seemed that it could be difficult financially. In April we heard that all Arts Council Funding Applications in process were to be set aside as was our planned programme. However we received a Business Support Grant of £25,000 in April and were also able to make an application to the Arts Council Emergency Response Fund, receiving £23,050 in May.

The gallery at Kestle Barton was closed until July when we opened an exhibition of Markéta Luskačová's wonderful black and white photographs made at the North East resort of Whitley Bay, during the 1970s. This was followed by Sarah Gillespie's mezzotints and silver point drawings, the culmination of her eighteen month long project, researching, drawing and engraving common English moths. All twenty-four of the resulting mezzotints and a selection of silverpoint drawings were seen together for the first time and accompanied by a limited edition artist's book.

No events were possible during Markéta's show but later in the year we were able to invite writer Mark Cocker to give a talk followed by conversation with Sarah Gillespie and Jem Southam with a socially distanced audience comprised primarily of members from the Cornwall Butterfly & Moth Society.

We were not able to hold our annual Festival of Children's Literature, normally attended by 200 children from local primary schools. But three on-line programmes were established with the generous support of Arts Council Emergency Response funding:

- We were able to commission a team of carefully selected artists and experts with experience of sustainable agriculture, food systems planning, and participatory practice to begin thinking through the opportunity that the land at Kestle Barton could provide. The report they produced proposed that artists and audiences work together to create a new kind of sustainable food production effectively blurring the lines between cultural production, sustainable food production, and digital technology creating a new third form of production the authors called Agri/Culture 2.0.
- A further research platform and educational resource, Earth Minus Environment, was curated and produced by artists and researchers Verity Birt and Lauren Keeley in collaboration with Kestle Barton. This project aims to establish an imaginative and heterogeneous critical space for environmental thinking through assembling an ongoing collection of commissioned texts and contributions, from a broad range of writers, artists, curators, scholars and activists.
- Artists Fourthland developed a live platform for dynamic interaction between Syrian refugee families settled in Cornwall and their guests. This included Syrian music, drum making, dance, cooking and eating together and was co-hosted with the support of a translator. Over the last three years, projects at Kestle Barton have forged innovative links between the Syrian families, and other Cornish audiences bringing together a creative diverse community. The work has led to the development of trust between artists, families and Kestle Barton and all felt there was a great need for the work to continue, signalling a return to Kestle Barton for all in 2021.

Finally, we were able to hold our Apple Day, Some Interesting Apples led by artist William Arnold with tastings in which 'good apples' and 'bad apples' were judged. William also led the collection, tasting and scoring of 'feral apples' (these mostly found in hedgerows and grown from discarded cores we imagine) in which we might find the perfect apple of the future.

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

It is the trustees' view that the present level of reserves is sufficient for the current and future level of activity and will be adequate for the Charity's needs going forward.

It is not the Charity's policy to hold significant reserves.

At 31 March 2021, the total funds held are £34,050 (2020: £18,781), all of which are unrestricted. The free reserves of the charity are £30,222 (2020: £13,677).

The net surplus for the year as set out in the Statement of Financial Activities is £15,269 (2020: Deficit £12,340).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, dated 25 October 2013, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the board of trustees.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156747

Principal address

Kestle Barton
Manaccan
Helston
Cornwall
TR12 6HU

Trustees

Mrs K S Townshend
Ms T R S Gleadowe
Mrs A J Bunning RIBA
Mr M Osterfield

Independent Examiner

Miss Hannah Collison
FCCA ACA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

COMMENCEMENT OF ACTIVITIES

Activities commenced on 17 April 2014.

Approved by order of the board of trustees on 25/11/2021 and signed on its behalf by:

Kam Townshend
Mrs K S Townshend - Trustee

Independent Examiner's Report to the Trustees of
The Kestle Barton Trust

Independent examiner's report to the trustees of The Kestle Barton Trust

I report to the charity trustees on my examination of the accounts of The Kestle Barton Trust (the Trust) for the year ended 31 March 2021.

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

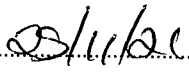
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.



Miss Hannah Collison
FCCA ACA BFP
Atkins Ferrie Chartered Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Date: 

Statement of Financial Activities
for the Year Ended 31 March 2021

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	107,302	-	107,302	127,734
Other trading activities	3	-	-	-	994
Total		107,302	-	107,302	128,728
 EXPENDITURE ON					
Charitable activities	4				
Workshops & exhibitions		92,033	-	92,033	141,068
NET INCOME/(EXPENDITURE)		15,269	-	15,269	(12,340)
 RECONCILIATION OF FUNDS					
Total funds brought forward		18,781	-	18,781	31,121
 TOTAL FUNDS CARRIED FORWARD		34,050	-	34,050	18,781

The notes form part of these financial statements

The Kestle Barton Trust

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	9	1,197	-	1,197	1,596
Tangible assets	10	2,631	-	2,631	3,508
		<u>3,828</u>	<u>-</u>	<u>3,828</u>	<u>5,104</u>
CURRENT ASSETS					
Debtors	11	4,209	-	4,209	13,101
Investments	12	1	-	1	1
Cash at bank		29,605	-	29,605	4,248
		<u>33,815</u>	<u>-</u>	<u>33,815</u>	<u>17,350</u>
CREDITORS					
Amounts falling due within one year	13	(3,593)	-	(3,593)	(3,673)
NET CURRENT ASSETS		<u>30,222</u>	<u>-</u>	<u>30,222</u>	<u>13,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,050</u>	<u>-</u>	<u>34,050</u>	<u>18,781</u>
NET ASSETS		<u>34,050</u>	<u>-</u>	<u>34,050</u>	<u>18,781</u>
FUNDS	15				
Unrestricted funds				34,050	18,781
TOTAL FUNDS				<u>34,050</u>	<u>18,781</u>

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

Kam Townsend
Mrs K S Townsend - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Income mainly consists of funding received from the Arts Council to enable the running of the gallery and artistic events and workshops, in addition to income from the sale of art publications.

Government grants

Government grants are recognised as income when there is evidence of entitlement, receipt is probable and the amount can be measured reliably. Grants received are included as unrestricted funds within 'Donations and legacies'.

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.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and finance costs. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examinations and costs linked to the strategic management of the charity.

Support costs are wholly allocated to Workshops and exhibitions, given the nature of the support costs. These costs form part of the overall Workshop and exhibitions costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

Intangible assets

Intangible assets represent the PR Film and website development. These costs are being written off on a 25% reducing balance basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
-----------------------	---------------------------

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

The UK has been significantly impacted by the Covid-19 pandemic. The impact on many organisations and sectors across the UK, Europe and the globe have been unprecedented, and at the date of these financial statements, the outcome of the outbreak still remains uncertain.

The charity's funds and cash reserves has resulted in the trustees' conclusion that the long-term impact on the charity should be minimal. Therefore, the trustees anticipate that the charity will continue to operate within its available resources, and be able to tolerate a reasonable level of unforeseen circumstance for a period of at least 12 months from the date of these financial statements. The financial statements have therefore been prepared on a going concern basis.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	10,414	35,458
Gift aid	11,502	12,194
Grants	68,381	40,000
Income from refreshments	2,996	7,319
Sales & venue hire	14,009	32,763
	<u>107,302</u>	<u>127,734</u>

Grant income of £45,331 relates to government grant income received in the form of Covid-19 business support and the Job Retention Scheme.

The remaining grant income of £23,050 (2020: £40,000 relates to monies received from the Arts Council).

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Feast project	-	994
	<u>-</u>	<u>994</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Workshops & exhibitions	78,803	13,230	92,033

5. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Workshops & exhibitions	900	4,255	8,075	13,230

Included in governance costs is £2,640 (2020: £3,300) relating to the fees payable for the independent examination of the financial statements.

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	33,061	26,853
Social security costs	-	804
Other pension costs	742	614
	<u>33,803</u>	<u>28,271</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Gallery & administration	1	1
Maintenance	1	1
	<u>2</u>	<u>2</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,734	-	127,734
Other trading activities	994	-	994
Total	<u>128,728</u>	<u>-</u>	<u>128,728</u>
EXPENDITURE ON			
Charitable activities			
Workshops & exhibitions	141,068	-	141,068

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	_____	_____	_____
NET INCOME/(EXPENDITURE)	(12,340)	-	(12,340)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,121	-	31,121
	_____	_____	_____
TOTAL FUNDS CARRIED FORWARD	18,781	-	18,781
	=====	=====	=====

9. INTANGIBLE FIXED ASSETS

	PR Film & website £
COST	
At 1 April 2020 and 31 March 2021	2,837

AMORTISATION	
At 1 April 2020	1,241
Charge for year	399

At 31 March 2021	1,640

NET BOOK VALUE	
At 31 March 2021	1,197
	=====
At 31 March 2020	1,596
	=====

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	6,237

DEPRECIATION	
At 1 April 2020	2,729
Charge for year	877

At 31 March 2021	3,606

NET BOOK VALUE	
At 31 March 2021	2,631
	=====
At 31 March 2020	3,508
	=====

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	437
Other debtors	3,747	12,202
Prepayments	462	462
	<u>4,209</u>	<u>13,101</u>

12. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Shares in group undertakings	<u>1</u>	<u>1</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	713	18
Other creditors	2,880	3,655
	<u>3,593</u>	<u>3,673</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Kestle Barton Arts Limited	<u>-</u>	<u>1</u>

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	18,781	15,269	34,050
	<u>18,781</u>	<u>15,269</u>	<u>34,050</u>
TOTAL FUNDS	<u>18,781</u>	<u>15,269</u>	<u>34,050</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,302	(92,033)	15,269
	<u>107,302</u>	<u>(92,033)</u>	<u>15,269</u>
TOTAL FUNDS	<u>107,302</u>	<u>(92,033)</u>	<u>15,269</u>

The Kestle Barton Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	31,121	(12,340)	18,781
TOTAL FUNDS	<u>31,121</u>	<u>(12,340)</u>	<u>18,781</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,728	(141,068)	(12,340)
TOTAL FUNDS	<u>128,728</u>	<u>(141,068)</u>	<u>(12,340)</u>

16. RELATED PARTY DISCLOSURES

During the year, K Townshend (Trustee) made donations to the Trust of £10,414 (2020: £35,458).

During the year £1,725 (2020: £1,725) was paid to K Townshend as rent for the use of the meadow.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,414	35,458
Gift aid	11,502	12,194
Grants	68,381	40,000
Income from refreshments	2,996	7,319
Sales & venue hire	14,009	32,763
	107,302	127,734
Other trading activities		
Feast project	-	994
Total incoming resources	107,302	128,728
 EXPENDITURE		
Charitable activities		
Wages	33,061	26,853
Social security	-	804
Pensions	742	614
Rent	1,725	1,725
Advertising	1,180	3,798
Sundries	115	-
Artist fees	6,853	20,089
Other activity expenses	13,487	7,644
Catering costs	734	4,345
Gallery cover costs	1,080	3,143
ACE funded expenses	18,550	52,174
Patents and licences	399	532
Fixtures and fittings	877	1,169
	78,803	122,890
Support costs		
Finance		
Bank charges	900	453
Other		
Computer & internet expenses	185	360
Insurance	1,606	1,945
Light and heat	1,444	1,797
Telephone	532	598
Postage and stationery	150	642
First aid course	-	324
Repairs & garden maintenance	-	556
Travel expenses	338	408
	4,255	6,630
Governance costs		
Accountancy and bookkeeping	3,983	5,178
Carried forward	3,983	5,178

This page does not form part of the statutory financial statements

The Kestle Barton Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
Governance costs		
Brought forward	3,983	5,178
Terminal charges	589	502
Professional fees	3,503	5,415
	8,075	11,095
Total resources expended	92,033	141,068
Net income/(expenditure)	15,269	(12,340)

