

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

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for the Year Ended 31 March 2022

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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
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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>46,947</u>	<u>-</u>	<u>46,947</u>	<u>34,050</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 (£).

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.

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'.

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.

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

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

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>

The Kestle Barton Trust

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
	<u>1</u>	<u>1</u>

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
	<u>34,050</u>	<u>12,897</u>	<u>46,947</u>
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
	<u>127,084</u>	<u>(114,187)</u>	<u>12,897</u>
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
	<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>

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
	<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>

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
	<hr/> 103,939	<hr/> 90,298
Charitable activities		
Sales and venue hire	21,606	14,009
Income from refreshments	1,539	2,995
	<hr/> 23,145	<hr/> 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
	<hr/> 95,979	<hr/> 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
	<hr/> 13,127	<hr/> 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	-
	<hr/> 5,306	<hr/> 4,572
Total resources expended	<hr/> 114,187	<hr/> 92,033
Net income	<hr/> <hr/> 12,897	<hr/> <hr/> 15,269

This page does not form part of the statutory financial statements