

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

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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>67,591</u>	<u>103,939</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><u>127,084</u></u>	<u><u>-</u></u>	<u><u>127,084</u></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 £
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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>