

*THE GARDENERS' HOUSE*

# ANNUAL REPORT

2023-2024

The Gardeners' House,  
Morrab Gardens,  
Morrab Road,  
Penzance,  
Cornwall,  
TR18 4HD





## Gardeners' House

*Celebrating our landscape and stories*

### Our vision...

for the Gardener's House, special collections and archives, is to provide a home for an evolving knowledge bank, a base for knowledge exchange and a fertile ground to grow an ecosystem to connect people, planet and place. It will collect, preserve and safeguard the past, whilst empowering the community to find well-being in the present and develop sustainable change for the future.

### Introduction

As Chair of The Gardeners' House, Penzance, I am pleased to present the third annual report for the charity. It has been a busy and productive year in the development of the project. The lease with Cornwall Council was finally signed and we took possession of the keys to the building. A major step on the journey has been the appointment of the building contractor for the refurbishment of the building. Following a tender process a local Cornish company, Jewell Construction, was appointed and started work on the refurbishment of the old stable block in February 2024. Excellent progress has been made with the salvaging of all materials where possible, re-use of any of the stonework and any surplus being offered locally. The contractors have made liaison with our neighbours a high priority and are doing their best to minimise disruption within the gardens which is appreciated by all.







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### Development and activities

The community art project which started last year, led by filmmaker, writer and artist Jane Darke and Andrew Tebbs, fine art/sculptor, has continued with the archives and special collections being highlighted and used to create original designs for the sensory garden through workshops with different areas of the community. For example, a number of garden tiles have been designed by pupils from a local school. The art project is supporting the aims of the project in working with older people, nursery-aged children and local people with low-level mental health difficulties.

From 7-10 August 2023 Wild About Film was a four-day Gardeners' House summer school activity to introduce ten local children to aspects of filmmaking and enable them to engage with nature. Two Marine and Natural History Photography students led the group with the educational outcome of creating a short film on the theme of collaborating with nature.

The development of the sensory garden has continued and following a tender process we are pleased to say that Mark Holman was awarded the planting contract for the sensory garden. Mark joins the project with a wealth of experience in this area and is known as The Palace Gardener having started his company based at 'The Palace', Crystal Palace in South-East London. Mark relocated his company back to Cornwall where he grew up.

We are pleased to have the artist, Sue Lewington, working with the project recording the transformation of the building through her paintings.





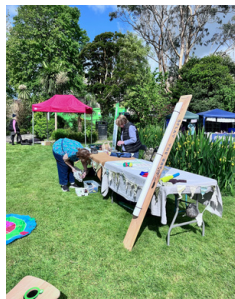
## Gardeners' House

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Work is continuing on the listing of the collections by our volunteers, and Emmy's blog continues to highlight interesting works within the collections [BLOG](#). We have continued to attend the Cornish Archives Network, organised by Kresen Kernow.

### Events and Volunteers

We are grateful for the support of a dedicated team of volunteers, helping with the archives and collections, supporting the project at events such as the Morrab Library Spring and Summer Fetes. We were present at a Penzance Community Day held in Morrab Gardens in May 2024.



Miki Ashton and Kate Picknett were interviewed by Coast FM on the project and the Chair of the Board of Trustees, Doreen Pinfold took part in a fun quiz 'Where's the Chair', presented by Tiffany Truscott on BBC Radio Cornwall.





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### **Board of Trustees**

During this year we have sadly accepted the resignation of Tamsin Daniel and thanked her for her contribution to the project.

### **We have welcomed two new trustees:**

**Sue Hill** - Theatre-maker, gardener, writer, storyteller, curator, maker of giants/goddesses/creatures out of mud, sticks and plants, Cornishwoman. Sue has travelled the world, making theatre in unlikely places with Kneehigh and WildWorks, from the Green Line in Nicosia to Kensington Palace, via Soweto and Scilly. With her brother, Pete Hill, she has made many large scale earth sculptures including the Mud Maid and Giant at Heligan and Eve at Eden. She was Artistic Director of the Eden Project for seven years and she now works on the new Eden Projects that are being developed. She is a Fellow of Falmouth University.

## **Sue Hill**



## **Gill Mulholland**



**Gill Mulholland** - Teacher, outdoor educator, trauma-informed school practitioner and passionate champion of nature-connected learning, Gill joined the Eden Project in 1998 to establish the early education programme for schools and build the education team.

She now leads Eden's work with schools to develop nature-connected, outdoor learning and play. Gill is interested in the science of nature connection and the powerful blend of stories and creativity to help children connect, explore and express their relationship with the natural world.



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### **Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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. 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.

So far as they trustees are aware, there is no relevant information of which the charity's independent examiner is unaware, and the trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Signed on behalf of the charity's trustees.

We are registered with the Charity Commission as "The Gardeners' House — Penzance", registration number 1195599

<https://www.thegardenershouse.org/>

## **Independent Examiner's report to the trustees of The Gardeners' House - Penzance**

I report on the accounts of the charity for the year ended 31<sup>st</sup> August 2024 which are set out on pages 8 to 13.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

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 charity 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.

Name : Dick Maule F.C.A.  
Address : The Cross House South Woodchester GL5 5EL  
Date:

## The Gardeners' House - Penzance

### Statement of Financial Activities [including Income and Expenditure Account] for the year ended 31st. August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from</b>					
Donations and fundraising		200	-	200	1,233
Investment income		413	-	413	45
Grants and contracts		-	812,285	812,285	170,966
<b>Total Income</b>		<u>613</u>	<u>812,285</u>	<u>812,898</u>	<u>172,244</u>
<b>Expenditure on</b>					
Charitable activities	9	-	61,310	61,310	81,982
<b>Net income/[expenditure]</b>		<u>613</u>	<u>750,975</u>	<u>751,588</u>	<u>90,262</u>
<b>Reconciliation of funds</b>					
Transfers between funds		526,337	(526,337)	-	-
Total funds brought forward		<u>882</u>	<u>122,277</u>	<u>123,159</u>	<u>32,896</u>
<b>Total funds carried forward</b>		<u><u>527,832</u></u>	<u><u>346,915</u></u>	<u><u>874,747</u></u>	<u><u>123,159</u></u>



# The Gardeners' House - Penzance

## Balance sheet as at 31st. August 2024

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
<b>Tangible assets</b>	2	<u>526,337</u>	-
<b>Current assets</b>			
Debtors and prepayments	3	-	-
Cash at bank and on hand		<u>349,184</u>	<u>123,934</u>
<b>Total current assets</b>		<u>349,184</u>	<u>123,934</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	4	<u>(775)</u>	<u>(775)</u>
<b>Net Current assets</b>		<u>348,409</u>	<u>123,159</u>
<b>Net assets</b>		<u><u>874,747</u></u>	<u><u>123,159</u></u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>	7		
General funds		1,495	882
Designated funds		526,337	-
<b>Restricted Funds</b>		<u>346,915</u>	<u>122,277</u>
<b>Total charity funds</b>		<u><u>874,747</u></u>	<u><u>123,159</u></u>

These financial statements were approved by the Trustees.....

On behalf of the Trustees .....

dated:-

**Notes to the accounts for the year ended 31st. August 2024**

**(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous years.

**(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) as updated by Update Bulletin 2, and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

**(b) Fund accounting**

- [i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- [ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- [iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- [i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- [ii] Donated services and facilities are included at the value to the charity where this can be quantified.
- [iii] The value of services provided by volunteers has not been included in these accounts.
- [iv] Investment income is included when receivable.
- [v] Income from charitable trading activity are accounted for when earned.
- [vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

- [i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- [ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- [iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

## The Gardeners' House - Penzance

### Notes to the accounts for the year ended 31st. August 2024

#### (1) Principal Accounting Policies

##### (e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method .

Items costing over £500 are capitalised.

#### (2) Fixed Assets

Fittings & equipment £
Additions in year
Net book value 31st. August 2024
Net book value 31st. August 2023

Additions in year

Net book value 31st. August 2024

Net book value 31st. August 2023

The following building project expenditure has been capitalised

Capitla Project Management & QS	32,244
Architects	13,800
Other professional fees	44,910
Construction	435,383
	526,337

#### (3) Debtors

Sundry debtors

2024	2023
£	£
-	-

#### (4) Creditors

Amounts falling due within 12 months

Sundry creditors

775	775
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#### (5) Employee information

Number of employees

-	-
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#### (6) Trustees information

Trustees remuneration and expenses

£	£
496	-

## The Gardeners' House - Penzance

### Notes to the accounts for the year ended 31st. August 2024

#### (7) Movements in funds

	Balance 31st. August 2023 £	Income £	Expenditure £	Balance Transfers £	Balance 31st. August 2024 £
<b>Unrestricted funds</b>					
General Fund	882	613	-	-	1,495
Designated Fund	-	-	-	526,337	526,337
<b>Restricted funds</b>					
CCF Tanner Trust grant	10,000	-	-	-	10,000
Penzance Town Deal Grant	112,277	402,270	(61,310)	(146,322)	306,915
NHLF Stage 1 Grant	-	380,015	-	(380,015)	-
Garfield Weston	-	30,000	-	-	30,000
	122,277	812,285	(61,310)	(526,337)	346,915
<b>Total funds</b>	123,159	812,898	(61,310)	(526,337)	874,747

An amount equal to the net book value of capitalised building is transferred to a designated fund,

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#### (8) Charitable expenditure

	Total 2024 £	Total 2023 £
Bid Writing	-	4,000
Capitall Project Management & QS	-	4,500
Architects	-	1,824
Project Co-ordinator	20,160	16,150
Admin/Bookkeeper	12,480	9,776
Admin/Marketing costs	15,541	5,079
Other professional fees	-	39,661
Bank Fees/Insurance	9,097	217
Repairs and renewals	604	-
Subscriptions	180	-
Trustees meetings and expenses	496	-
Events	78	-
Sundry	1,900	-
Independent examination	775	775
	<b>61,310</b>	<b>81,982</b>



## The Gardeners' House - Penzance

### Notes to the accounts for the year ended 31st. August 2024

#### (9) Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	526,337	-	-	526,337
Current assets	(524,067)	526,337	346,915	349,184
Current liabilities	(775)	-	-	(775)
Net assets at 31st August 2024	<u>1,495</u>	<u>526,337</u>	<u>346,915</u>	<u>874,747</u>