

Chapel Allerton Festival

Charity number 1129716

Annual Report and Financial Statements

for the year ended 31 March 2025

**CHAPEL
ALLERTON
ARTS
FESTIVAL**

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Chapel Allerton Festival

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Chapel Allerton Festival

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Doreen Ward	Co-Chair	
Steve Hunter	Treasurer	
Alan Benstock		resigned 15 Oct 2024
Robert Brooks	Co-Chair	
Bettina Leslie		
Lucy Smickersgill		
James Flegg		
Ella Bumby		resigned 15 Oct 2024
Nicole McSweeney		resigned 15 Oct 2024
Claire Flegg	Secretary	appointed 15 Oct 2024
Lily Howells		appointed 15 Oct 2024

Charity number 1129716 Registered in England and Wales

Registered and principal address	Bankers
18 Gledhow Park Drive	HSBC Bank plc
Leeds	PO Box 105
LS7 4JT	33 Park Row
	Leeds
	LS1 1LD

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 4 April 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Chapel Allerton Festival

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To advance the education of the public in the arts in particular by the organising of an annual arts festival in Chapel Allerton.

The charity's main activities

The Chapel Allerton Arts Festival is an annual event, held the week following the August Bank Holiday. It includes diverse arts' events during the week and a street festival with a range of arts and crafts activities, music and refreshments from Friday night to Sunday teatime. It is aimed at, features, and is organised by, local people of all ages.

The Festival is entirely organised and managed by volunteers, from the planning committee who meet through the year, to a team of stewards, stage crew and other volunteers.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education and the arts.

Achievements and performance

The 2024 Chapel Allerton Arts Festival was a great success. As last year, Fringe events spread across wider Chapel Allerton, bringing art out into community spaces and catering for different groups and ages. These included a Café Run, jazz, folk and traditional Irish music performance, some taking place in the build-up to the weekend. It was good to have the collaboration of a number of venues in hosting various events. The annual Picnic in the Park was enjoyed by families and children with Leeds City Council providing a band, which was enjoyed by all.

The weekend weather was good and so lots of people came to the Festival from Friday evening through to Sunday tea time. They were able to enjoy a variety of food from various stalls, shop to buy arts and crafts mainly made in Chapel Allerton plus supporting local groups such as the Allotment Society. And the music on the stage was an eclectic mix with something to appeal to the varied demography of those attending. A parade included the fabulous E-sustainable Fashion parade (clothes all made from recycled fabrics) supported by The Balbir Singh Dance Company.

The children's area was very well managed, as usual, offering something from very little children through to older ones. A highlight was a beautiful map of the world on which children placed appropriate pieces such as palm trees, sea animals etc. They were invited to write postcards to friends and relatives in other parts of the world. A quiet space we provided on the Saturday gave a welcome space for those who needed it.

We continue to work at making the Festival even more accessible and sustainable; thoughts are going into how to improve that for 2025.

Financial review

The net income for the year was £5,800, including net income of £5,800 on unrestricted funds and net income of £0 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £17,246.

At least half of the cost of the Chapel Allerton Festival (£15,000-£20,000) is met through audience bucket donations and bar income during the event. It is recognised that dependence on this income to pay suppliers is a risk to the company. Donations are voluntary/bar sales cannot be guaranteed and therefore the expected level of income may not be received, particularly if the event is disrupted – for example due to bad weather.

The trustees of Chapel Allerton Festival have therefore committed to building up and holding a reserve of between £17,500 and the total cost of the most recent Festival.

Chapel Allerton Festival

Trustees' report (continued) for the year ended 31 March 2025

Reserves policy continued

This reserve will ensure that all suppliers can be paid in full no matter what level of audience income is received.

The level of reserve held will be reviewed at the end of each financial year. Planning for the subsequent Festival will take account of the level of reserve held, particularly in terms of the likelihood of income from an 'additional' project matching its cost.

For cash flow reasons the full reserve must be available in the company's current account between August and October (the Festival is fixed as the weekend after the August Bank Holiday every year).

Approved by the board of trustees on 30/9/2025

Stephen Hunter (Trustee)

Chapel Allerton Festival

Independent examiner's report to the trustees of Chapel Allerton Festival

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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;
- 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.

Katy Sargeant ACA

8/10/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Chapel Allerton Festival
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	31,349	450	31,799	35,478
Sponsorship and concessions		8,510	-	8,510	8,045
Stall fees		2,410	-	2,410	2,465
Event income		25,880	-	25,880	25,883
Other income		51	-	51	21
Total income		68,200	450	68,650	71,892
Expenditure on:					
Festival bar expenses		11,470	-	11,470	12,830
Security, cleaning and first aid		6,577	-	6,577	6,101
Event equipment hire		27,873	-	27,873	28,643
Performers fees		6,680	450	7,130	9,596
Children's activities expenses		261	-	261	5,679
Facility hire		2,160	-	2,160	1,080
Licences and permits		823	-	823	556
Postage and stationery		-	-	-	55
Advertising and publicity		907	-	907	1,201
Independent examination		840	-	840	792
Equipment and materials		524	-	524	637
Insurance		1,202	-	1,202	1,876
Other festival expenses		1,270	-	1,270	605
Bank charges		597	-	597	608
Stewards expenses		322	-	322	960
Website costs		738	-	738	-
Depreciation		156	-	156	-
Total expenditure		62,400	450	62,850	71,219
Net income / (expenditure)		5,800	-	5,800	673
Fund balances brought forward		12,068	-	12,068	11,395
Fund balances carried forward	(3)	17,868	-	17,868	12,068

All incoming resources and resources expended derive from continuing activities.

Chapel Allerton Festival
Balance sheet
as at 31 March 2025

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Fixed assets				
Tangible assets	(4) 622	-	622	-
Total fixed assets	<u>622</u>	<u>-</u>	<u>622</u>	<u>-</u>
Current assets				
Debtors	2,000	-	2,000	-
Cash at bank and in hand	(5) 16,360	-	16,360	12,865
Total current assets	<u>18,360</u>	<u>-</u>	<u>18,360</u>	<u>12,865</u>
Current liabilities: amounts falling due within one year				
Accruals	1,114	-	1,114	797
Total current liabilities	<u>1,114</u>	<u>-</u>	<u>1,114</u>	<u>797</u>
Net current assets / (liabilities)	<u>17,246</u>	<u>-</u>	<u>17,246</u>	<u>12,068</u>
Net assets	<u>17,868</u>	<u>-</u>	<u>17,868</u>	<u>12,068</u>
Funds				
Unrestricted funds	17,868	-	17,868	12,068
Restricted funds	-	-	-	-
Total funds	<u>17,868</u>	<u>-</u>	<u>17,868</u>	<u>12,068</u>

The financial statements were approved by the board of trustees on 30/9/2025

Stephen Hunter (Trustee)

Chapel Allerton Festival

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Festival equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Chapel Allerton Festival

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Leeds City Council	-	450	450	-
Leeds 2023	-	-	-	714
Mohn Westlake	-	-	-	9,972
Other donations	31,349	-	31,349	24,792
	<u>31,349</u>	<u>450</u>	<u>31,799</u>	<u>35,478</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Leeds City Council	-	450	450	-	-
	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Leeds City Council	Grant towards Fringe activities.

4 Tangible assets	Festival equipment £	Total £
Cost		
At 1 April 2023	-	-
Additions	778	778
At 31 March 2024	<u>778</u>	<u>778</u>
Depreciation		
At 1 April 2023	-	-
Charge for year	156	156
At 31 March 2024	<u>156</u>	<u>156</u>
Net book value		
At 31 March 2024	<u>622</u>	<u>622</u>
At 31 March 2023	<u>-</u>	<u>-</u>

5 Cash at bank and in hand	2025 £	2024 £
Cash at bank	15,760	12,857
Cash in hand	600	8
	<u>16,360</u>	<u>12,865</u>

6 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Chapel Allerton Festival
Notes to the accounts continued
for the year ended 31 March 2025

7 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Wades Charity	-	2,000	2,000	-
	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>

Chapel Allerton Festival
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	31,349	24,792	450	10,686	31,799	35,478
Sponsorship and concessions	8,510	8,045	-	-	8,510	8,045
Stall fees	2,410	2,465	-	-	2,410	2,465
Event income	25,880	25,883	-	-	25,880	25,883
Other income	51	21	-	-	51	21
Total income	68,200	61,206	450	10,686	68,650	71,892
Expenditure						
Festival bar expenses	11,470	12,830	-	-	11,470	12,830
Security, cleaning and first aid	6,577	6,101	-	-	6,577	6,101
Event equipment hire	27,873	26,602	-	2,041	27,873	28,643
Performers fees	6,680	7,146	450	2,450	7,130	9,596
Children's activities expenses	261	308	-	5,371	261	5,679
Facility hire	2,160	1,080	-	-	2,160	1,080
Licences and permits	823	556	-	-	823	556
Postage and stationery	-	55	-	-	-	55
Advertising and publicity	907	737	-	464	907	1,201
Independent examination	840	792	-	-	840	792
Equipment and materials	524	616	-	21	524	637
Insurance	1,202	1,376	-	500	1,202	1,876
Other festival expenses	1,270	27	-	578	1,270	605
Bank charges	597	608	-	-	597	608
Stewards expenses	322	960	-	-	322	960
Website costs	738	-	-	-	738	-
Depreciation	156	-	-	-	156	-
Total expenditure	62,400	59,794	450	11,425	62,850	71,219
Net income / (expenditure)	5,800	1,412	-	(739)	5,800	673
Fund balances brought forward	12,068	10,656	-	739	12,068	11,395
Fund balances carried forward	17,868	12,068	-	-	17,868	12,068