



Cheltenham Christian Arts

Trustee's Report and Accounts

For the period 1st November 2024–31st October 2025

Charity no. 1164117

Cheltenham Christian Arts

Reference and Administrative Details

Charity Information

Charity no. 1164117

Address

2 Grovelands Close, Charlton Kings, Cheltenham, Glos. GL53 8BS

Bankers

Reliance Bank Ltd, Faith House, 23–24 Lovat Lane, London EC3R 8EB

Structure, Governance and Management

Constitution

Cheltenham Christian Arts (The Charity) is a Charitable Incorporated Organisation governed by a Constitution dated 26th October 2015.

Apart from the first Trustees, whose initial term of office was two years from incorporation, Trustees are appointed for a term of three years and are eligible for reappointment. In selecting individuals for appointment, the Trustees have regard to the balance of skills, knowledge and experience needed for the effective administration of the Charity.

Trustees

Rupert Kaye (Chair)

Deborah Harrison

Meryon Cotterill

Rebecca Donaldson (appointed 06/12/2024)

Phil Summers

Nikki Seville

Andrew Baker

Charles Campbell (stood down 11/07/2025)

Objectives and Activities

Objects

The objects of the Charity are, principally in the borough of Cheltenham, to promote the arts generally and to advance education, the Christian faith, religious harmony, citizenship and community development by means of a Festival of the arts and entertainments, both through in-person and online events, to the benefit of the general public, children and young people and marginalised groups.

Mission

‘Creative Arts for Everyone to Inspire Communities for the Glory of God.’

Our Festivals encompass a range of artistic expression which encourage participants to explore the theme of creativity and the Christian faith. Whilst the Festivals have a Christian impulse, participation is open to all regardless of religion, race, gender, age or background, supporting interfaith and interdenominational understanding.

Public Benefit

The Trustees confirm that, in running Festivals and associated activities, they have had regard to the guidance issued by the Charity Commission.

Cheltenham and Gloucestershire are not numbered among the more deprived towns or regions of the United Kingdom. Nevertheless, they contain sub-districts that fall within the 10% most deprived nationally and the Charity has continued its objective of offering specific events and activities in these areas of the town, in order to enable wider access.

The Festival encourages and works with churches, schools and other community groups to collaborate, and its volunteers and participants to be uplifted, by engaging in shared activities and meeting new people. For example, art courses and art clubs, which are a constituent part of the Cheltenham Christian Arts Trail, are enjoyed by many and inspire people of all ages to join in. Whilst conventional church attendance continues to decline, there is growing interest in non-traditional expressions of faith.

In the light of current debates about religious radicalisation, Cheltenham Christian Arts aims to promote interaction and understanding between faiths. The motto of the Christian Arts Festival is to challenge and engage as well as to celebrate and entertain. The aim of our interfaith events is to encourage Christians and people of other faiths to interact and build social cohesion through greater understanding.

Also benefiting from the Festival and its related activities are organisations supporting deprived communities, those with physical and mental health issues, disadvantaged young people and the socially isolated.

Overview

Cheltenham Christian Arts Festival is continually exploring ways to be more imaginative through innovative and fresh expressions of faith through events and workshops. This year we have tested the concept of Creatives At Home, which is intended to be a space for an artist to talk about their work with a small group of people in a home or small group setting.

We also worked with other organisations to publicise their events, and received a donation from Pip & Jim’s in Cheltenham, following on from their evening with former Archbishop Rowan Williams in October 2024.

Ongoing Plans for 2025/2026

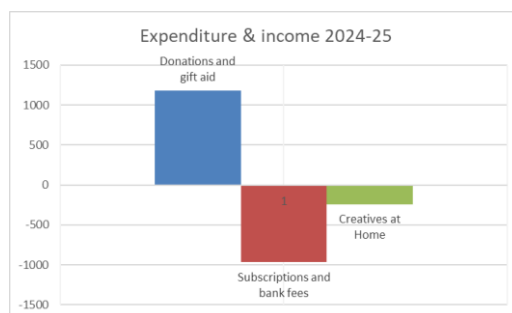
We are planning to move forward with the Creatives At Home project, having had some test run events. Our patron, Bishop Rachel has asked to host an event, and we hope that will attract interest from other potential hosts.

Financial Review

This was a very low activity year, with the last Festival of Stars having happened at the end of the last financial year.

Income was £1,177 (2024: £8,294). Expenditure was £1,207 (2024: £9,179), resulting in a deficit of £30 (2024: deficit £884). This deficit included two payments to artists for test events for creatives at home, funded by a grant received in the previous year. Regular outgoings on subscriptions and bank fees were covered by giving.

Reserves have therefore decreased to £2,299, (2024: £2,329). The only restricted fund is now £10 remaining from the grant received from Cheltenham Arts Council towards the Creatives at Home project, which will be spent on the next Creatives event. Accrued gift aid, is around £150: however this is balanced by an apparent overpayment of the previous year's gift aid claim.



At the end of the period, cash in the bank and at hand amounted to £2,295, a slight increase funded by a decrease in debtors. Ongoing monthly subs and bank charges amount to around £63, which is roughly equal to the amount of regular giving (post gift aid) receivable.

Risk Management

The Trustees regularly review and monitor the risks associated with running the Charity. The principal risks are financial, in the requirement to commit expenditure in the advance planning and marketing of activities and events, and in the risk that expenditures exceed projected income from ticket sales, donations and grant applications. Post pandemic audiences seem to book very late, and are reduced from what they used to be. Without a paid project leader role we also run the risk of not having enough resource to organise events. Other risks include health and safety, safeguarding and data protection, for which appropriate policies and procedures have been put in place.

Reserves Policy

The trustees consider that the reserves required are an amount to cover subscriptions, bank charges etc, plus a small amount of seed capital to develop the idea for Creatives at Home. This is not expected to require a large outlay up front, but a budget for marketing and advertising may be required. The trustees therefore consider that without larger events planned, a reserve of around £2,000 general funds is sensible.

Independent examiner's report to the Trustees of Cheltenham Christian Arts

I report on the accounts of the Charity for the period ended 31st October 2025, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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.



Michael Hurst

4th May 2026

Cheltenham Christian Arts – Statement of Financial Activities to 31 October 2025

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources (Note 2)				
Income and endowments from:				
Donations and legacies	1,177	-	1,177	775
Charitable activities	-	-	-	7,500
Other trading activities	-	-	-	19
Total	1,177	-	1,177	8,294
Resources expended (Note 3)				
Expenditure on:				
Raising funds	-	-	-	0
Charitable activities	120	240	360	7,579
Marketing	-	-	-	11
Other	847	-	847	1,588
Total	967	240	1,207	9,179
Net income/(expenditure)	210	(240)	(30)	(884)
Transfers between funds			-	-
Net movement in funds	210	(240)	(30)	(884)
Reconciliation of funds:				
Total funds brought forward	2,079	250	2,329	3,214
Total funds carried forward	2,289	10	2,299	2,329

Balance Sheet as at 31 October 2025

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets	0	0	0	0
Total fixed assets	0	0	0	0
Current assets				
Debtors (Note 4)	154		154	692
Cash at bank and in hand	2,285	10	2,295	1,638
Total current assets	2,440	10	2,450	2,329
Creditors: amounts falling due within one year (Note 9)	151	0	151	0
Net current assets/(liabilities)	2,289	10	2,299	2,329
Total assets less current liabilities	2,289	10	2,299	2,329
Total net assets or liabilities	2,289	10	2,299	2,329
Funds of the Charity				
Restricted income funds (Note 10)	0	10	10	250
Unrestricted funds	2,289	0	2,289	2,079
Total funds	2,289	10	2,299	2,329

Signed by the Trustees on 31/05/2026



Beck Donaldson
Trustee



Myn Cotterill
Treasurer

Notes to the Accounts:

1. Accounting policies

a) Accounting basis

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard FRS 102, and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 and the Charities Act 2011. The applicable legal framework for non-company charities has not been updated to keep pace with the publication of Statements of Recommended Practice (SORP), and therefore the charity has chosen to use the aforementioned SORP in line with the Charity Commission guidance on the subject.

b) The accounts have been prepared on the going concern basis, as we have regular giving and no reason to expect that future festivals will not attract grant funding.

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

d) The charities functional and presentation currency is the pound sterling.

e) Fixed assets and depreciation

Equipment which is expected to provide a benefit beyond one festival is classed as capital expenditure, and depreciated on a straight-line basis over its useful life. There is no capitalisation threshold as asset purchases are relatively rare. Depreciation on equipment purchased with restricted grants is classed as restricted spend.

f) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following sources of income are usual:

- Ticket Sales: ticket sales are recognised after the event for which the ticket was sold. Until the event takes place, the possibility of having to return ticket income on cancellation of the event is considered to remove the entitlement.
- Grant income: grant income is recognised when received, unless there are specific performance-related criteria that mean entitlement cannot be guaranteed until after the performance.
- Donations are recognised when received. Gift aid is accrued for and claimed after the year end.
- Commission on sales of artworks: recognised on receipt of the money, usually via PayPal.

g) Outgoing resources

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT as the charity is not VAT registered, so VAT

cannot be reclaimed and therefore is reported as part of the expenditure to which it relates:

- Charitable activities comprise the costs of putting on the Festival, including insurance.
- Marketing consists of all marketing, advertising and brochure production and distribution costs.
- Other expenses consist of office expenses, professional fees and the cost of an away day to discern strategy.
- No Governance costs have been incurred this year, again due to the kindness of volunteers.

2. Analysis of income:

		Unrestricted funds	Restricted income funds	Total funds	Prior year
Analysis		£	£	£	£
Donations and legacies:	Donations and gifts	1,012	0	1,012	1,120
	Gift Aid	166	0	166	155
	Total	1,177	0	1,177	1,275
Charitable activities:	Ticket sales	0	0	0	0
	Festival event grants & sponsorship 2024	0	0	0	6,750
	Festival event grants & sponsorship 2025	0	0	0	250
	Total	0	0	0	7,000
Other trading activities:					
	Pitch fees at Literature Day/Craft stall Stars	0	0	0	19
	Total	0	0	0	19
TOTAL INCOME		1,177	0	1,177	8,294

3. Analysis of expenditure:

		Note 3 Analysis of expenditure			
		Unrestricted funds	Restricted income funds	Total funds	Prior year
Analysis		£	£	£	£
Expenditure on raising funds:	Other trading activities	0	0	0	0
	Total expenditure on raising funds	0	0	0	0
Expenditure on charitable activities:	Creatives At Home	0	240	240	0
	Festival of	0	0	0	7,279
	Literature Day by Pip & Jims - donation	0	0	0	300
	Total expenditure on charitable activities	0	240	240	7,579
	Advertising and Marketing	120	0	120	11
	Total	120	0	120	11
Other:					
	Depreciation		0	0	266
	Bank charges	105	0	105	112
	IT & Telephony, Subs & Office costs	731	0	731	640
	Travel, hospitality & venue hire	12	0	12	571
	Total other expenditure	847	0	847	1,588
TOTAL EXPENDITURE		967	240	1,207	9,179

4. Debtors and prepayments

	This year	Last year
	£	£
Prepayments and accrued income	154	692
Total	154	692

5. Donated services

We are very grateful to all those volunteers who donate their time and expertise for free. No valuation has been placed on these donated goods and services in these accounts, due to the difficulty in quantifying a figure.

6. Fees for the examination of the accounts

We have not incurred any charge for the independent examination of the accounts, due to the kindness and generosity of our examiner.

7. Employee costs

The charity had no employees during the year, or the previous year.

8. Fixed assets

	Fixtures, fittings and equipment	Total
	£	£
8.1 Cost		
At the start of the year	2,877	2,877
Additions		-
At end of the year	2,877	2,877
8.2 Depreciation and impairments		
At the start of the year	2,877	2,877
Depreciation	-	-
At end of the year	2,877	2,877
8.3 Net book value (NBV)		
NBV at the start of the year	0	0
NBV at the end of the year	0	0

Assets are depreciated over three years for capital equipment, or two years if essentially advertising or marketing materials. For example, the pull-up banner system is depreciated over three years, while replacement banners are depreciated over two. Depreciation is split evenly over the two or three years of the asset life, with a full year in the year of purchase.

9. Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals and deferred income	151	10	0	0
Taxation and social security	0	-	0	0
Total	151	10	0	0

10. Analysis of Funds

An analysis of fund movement for the current reporting period is shown below:

	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Fund names			£	£	£	£	£
General funds	U		2,079	1,177	(967)	0	2,289
Home	R	Cheltenham Arts Council (CAC)	250	0	(240)	0	10
Festival of Stars	R	Awards for all grant/Holy Apostles donation	(0)	0	0	0	(0)
Equipment	R	Benefact grant for equipment	0		0	0	0
Total Funds			2,329	1,177	(1,207)	0	2,299

Analysis of funds for prior year:

	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Fund names			£	£	£	£	£
General funds	U		2,964	774	(1,634)	(25)	2,079
Home	R	Cheltenham Arts Council (CAC)	0	250			250
Festival of Stars	R	Awards for all grant/Holy Apostles donation	0	7,270	(7,279)	9	(0)
Equipment	R	Benefact grant for equipment	250		(266)	16	0
Total Funds			3,214	8,294	(9,179)	0	2,329

11. Related party transactions

There were no related party transactions.

12. Trustee expenses

During the year, £0 (2024: £0) of expenses incurred by Trustees were reimbursed. No remuneration was received by any Trustee in payment for their services as a Trustee.

However, two events were held testing the idea of an artist speaking about their creative process, and payments were made to both artists, who are also Trustees.