

CHURCH ON THE STREET MINISTRIES

England & Wales · Charity number 1187927

Details

Status Registered

Legal form CIO

Registered 2020-02-13

Register [View on the Charity Commission register](#)

Contact

Address Church On The Street
Bethesda Street
Burnley
Lancashire
BB11 1PR

Phone 01282222203

Email hello@cots-ministries.co.uk

Website www.cots-ministries.co.uk

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN RELIGION IN BURNLEY FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF STREET MINISTRIES, PROVIDING A PLACE OF WORSHIP, REGULAR PRAYER MEETINGS AND BIBLE STUDIES TO ENLIGHTEN OTHERS ABOUT THE BASIS OF THE CHRISTIAN FAITH.2. THE PREVENTION OR RELIEF OF POVERTY IN BURNLEY BY PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN NEED.3. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE ÆSOCIALLY EXCLUDEDÆ MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: A Christian church with regular weekly Sunday services, but with proactive community action on the streets. We help and support people affected by homelessness, addictions and poverty just as Jesus

taught us in Matthew 25 v 35 & 36. If you require prayer, pastoral care, have addiction problems and need help, struggle with poverty or just want to come and join us in the church, please contact us

Classification

- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£401,286	£354,840	-	-
2023-12-31	£407,262	£478,601	-	-
2022-12-31	£411,836	£477,887	-	-
2021-12-31	£442,889	£229,883	-	-
2020-12-31	£478,340	£40,238	-	-

Trustees

Name	Role	Appointed
Alastair Barrie		2022-01-10
Kathryn Elizabeth Sattar		2026-03-03
Rev Beate Wilkinson		2024-02-12
Shaun Thomas Pickard		2026-03-03

CHURCH ON THE STREET MINISTRIES

England & Wales - Charity number 1187927

Accounts

CHURCH ON THE STREET

Church On The Street Ministries

Trustees' report and financial statements

For the year ended 31 December 2024

Church On The Street Ministries
Reference and administration information

Charity number 1187927

Registered office and operational address 1 Bethesda Street, Burnley, Lancashire, BB11 1PR

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Alastair Barrie	
Gavin Emberton	resigned 31 May 2025
Hannah Emmett	resigned 31 January 2024
Gill Savage	
Beate Wilkinson	appointed 12 February 2024

No trustee held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Michael Fleming Lead Pastor

Bankers

HSBC, 12 Manchester Road, Burnley BB11 1JH, Lancashire

Independent Examiner

Kate Adderley CA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

Church On The Street Ministries Trustees' annual report for the year ended 31 December 2024

The trustees present their report and the independently examined financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives

1. To advance the Christian religion in Burnley for the benefit of the public through the holding of street ministries, providing a place of worship, regular prayer meetings and bible studies to enlighten others about the basis of the Christian faith.
2. The prevention or relief of poverty in Burnley by providing items and services to individuals in need.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The work of Church on the Street aims to facilitate change and social reform on a national and international basis, recently sending two Pastors to the Dominican Republic, providing support to Barnoldswick and working in Preston.

To achieve these objectives, Church On The Street Ministries (COTS) provides regular public worship, open to all. We make provision of sacred space for personal prayer and contemplation. We also carry out Pastoral work, including helping those in need and visiting the sick and the bereaved. Other activities include the teaching of Christianity through sermons, educational courses and small groups. We also promote Christianity through the

media, and the distribution of literature.

We actively provide support for people who are homeless, suffering from addiction, living in some form of poverty, need mental health support, lonely, or need food or clothing.

Activities

Church On The Street Ministries (COTS) operates as a Christian organisation and registered Charity with a core mission to support the most vulnerable members of our community. Our headquarters are located in Burnley town centre which is where our Community Hub offers a range of essential services. These include a community kitchen, staffed by dedicated volunteers, providing meals and beverages daily (Monday - Friday and Sunday mornings), as well as counselling and listening services, laundry and shower facilities, a clothing bank, and distribution of emergency food parcels. Moreover, we collaborate with various partner organisations to host drop-in clinics aimed at enhancing the health and well-being of our community.

COTS services are delivered by a blend of paid staff and volunteers, many of whom are experts-by-experience of substance misuse, mental health challenges, and homelessness. Additionally, we operate a recovery academy comprising programs such as The Exodus Project, The Genesis Project, and The Bible College.

Our outreach encompasses individuals facing homelessness, isolation, feelings of abandonment, and vulnerability, along with those on the path to recovery from substance addiction. We are dedicated to serving the marginalised segments of our community, providing them with support, resources, and a sense of belonging.

Our vision is to stand in the gaps of society, leading us to continuously adapt and expand our efforts to meet evolving needs. Through our work, we've witnessed individuals using our services embark on journeys of recovery, assisted vulnerable women escaping domestic violence to find safety, supported those grappling with mental illness in finding suitable medication, aided with finding suitable accommodation, assisted people who require advocacy when navigating governmental systems, and fostered support networks for isolated individuals seeking connection and purpose.

In addition to our diverse range of programs and initiatives, we serve a hot lunch three times weekly to 60-80 individuals, cooked breakfast Thursday mornings and a buffet after the service on Sundays. Cold sandwiches (ham or cheese) are also available, alongside a variety of hot and cold beverages throughout the day. Our doors welcome between 80 and 100 people daily, depending on the array of services provided.

- Church services, prayer meetings and bible studies
- Clothing bank
- Emergency food parcels
- Hot food provision 3 lunchtimes per week, one breakfast per week, Sunday buffet lunch
- COTS Cafe: Free hot drinks and sandwiches available 3 days a week
- Hot Showers: Available 3 days a week

- Laundry facilities: Available 3 days a week
- Counselling: once a week
- Genesis Group
- The Exodus Community Daytime Programme: Monday, Wednesday, Friday and continued development support upon graduation
- Funeral support and the provision of memorial services
- Christmas buffet provided and a Christmas dinner
- Listening and prayer support
- Working in partnership with the following organisations we provide
 - Mental health drop in (NHS)
 - Rehabilitation access (Elisha House)
 - Housing for the homeless (Calico)
 - Hep C testing (NHS) and liver testing
 - Needle Exchange (NHS)
 - Drug & Alcohol Services (Inspire)
 - Optician NHS
 - Shelter Housing Advice and Advocacy
 - Red Rose Recovery
 - Living Well Checks (NHS)
 - Wound Care and Foot Clinic (NHS Podiatry)
 - Homeless Navigator (Calico)
 - Pendleside Hospice
- Charity shops in Barnoldswick
- Loaves & Fishes Community Cafe
- Nattershack
- Women of Worth
- The Bible College
- Foundation 11 meeting as a follow-on weekly meeting for exodus graduates (peer led)
- Needle Exchange and Naloxone
- Blackburn service
- Art and craft group Blackburn
- Genesis Blackburn
- Asylum seeker and refugee support
- ESOL Class
- Street outreach Fridays and Saturday
- Registered with the places of welcome scheme and a warm space
- Men's breakfast monthly

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on seeing the poor raised out of poverty and are undertaken to further the charity's charitable purposes for the public benefit.

It is amazing to know that over 15,200 people have walked through the doors of Church on the Street, Burnley, during 2024. That is 15,200 people who have received help and support in some form or another. Some come in to warm up, have a brew and something to eat, others come in for urgent mental health support or housing needs. We have been able to

meet the needs of the evolving and growing COTS community through purchasing and renovating Bethesda Chapel in Burnley at the end of 2022. Bethesda Chapel is the main premises for all COTS charitable activities and church services. Purchasing Bethesda placed us in a more financially sustainable position and we are more suited to welcome and work with our growing number of partners.

Partnerships have been formed and strengthened in 2024. The work we are doing with the NHS is growing and we are now providing wound care services, mental and physical health assessments, and HEP C testing. Pendleside Hospice have been providing support for end-of-life care as well as training for our team. Alternate Thursdays a team of opticians hold a drop in where people can access free eye tests and glasses.

We continued to provide further support for people who have lost loved ones and are unable to afford the funeral costs. During 2024 we organised several funerals as well as Pastor Mick taking the funeral service.

Our church website was completed and launched in early 2023 and features a live what's on section on the homepage, as well as a resources page where people can access free resources. These resources have been expanded in 2024 to include several reports written by the Pastor Mick, intending to highlight the plight of child poverty and homelessness in the UK. A blog is also available on the website, providing people with free reflections and prayerful considerations in order to inform about Christian beliefs and promote emotional and spiritual wellbeing.

In 2024 we opened another church site in Blackburn, following a period of need assessment and collaboration with the local branch of the Salvation Army. We currently run a Sunday afternoon service, followed by a hot meal. We serve 30 hot meals per week from our Blackburn site and have also begun running the Genesis Project for 15-20 attendees per week.

During the 2024 Christmas School Holidays we supported the CAS appeal, distributing 120 coats and shoes to children within the communities we serve.

The highlight of the year for many people is the COTS Christmas Lunch. A team of staff and volunteers cook and serve a Christmas dinner for over 120 people. Presents were distributed to kids and adults from Santa and the day was very special for all.

To support local families, raise additional income and support the work in Barnoldswick we run a charity shop selling children's clothing, shoes, toys, books and accessories. The Loaves & Fishes community café continues to go from strength to strength with an average of 400 people a month calling in.

COTS would not be able to do what we do without an amazing team of volunteers. We now have a team of 86 volunteers who give up their time to love and serve people who are living in poverty or in some form of addiction. A massive thank you to all of you for your help.

The work undertaken by COTS and the NHS Wound Care and Foot Clinic Team has been nationally and locally recognised, with the collaboration receiving a STAR award in recognition of the partnership and the feedback received from those who have accessed the service. We

continue to provide a partnership with the NHS Mental Health Practitioner Team, as well as the NHS Living Well Checks Team. COTS has a successful record of employing staff and volunteers who have lived experience of mental health issues. Staff are trained in mental health first aid and have a pathway into secondary services on days that the mental health drop in isn't operating. The Charity has recently set up an information sharing agreement with Probation services, we now have a referral pathway for probation officers to directly link their clients into COTS and the service that they may require. COTS works with other professional partners to coordinate and deliver training.

Recently Inspire have been in to work alongside COTS on our Needle exchange programme, relaunching it and training more staff and volunteers to operate the service. Alongside this we distribute Naloxone to all those who are interested as part of our harm reduction work. It takes 2-3 minutes to train someone to use it and it has the potential to reverse an opioid overdose until paramedics arrive. We have seen this save lives and is a crucial step in the work we are doing.

The team have been working locally to build partnerships with the police promoting the benefits of carrying Naloxone. Naloxone is an injection or nasal spray that works to reverse an opiate overdose giving time for medical staff to arrive and intervene. The local police force were keen to carry the medication however, the trainer was not by an organisation accredited for the police force. Since then, the police have found appropriate training and are looking to carry Naloxone in the next year, across our local force and possibly nationwide.

Beneficiaries of our services

We welcome people of all backgrounds and ages into COTS, whether in Blackburn, Barnoldswick or Burnley. We have a small but growing number of elderly people who come to the church in Burnley to play games, keep warm in the winter, and fellowship to keep loneliness at bay. Sadly, we are seeing children coming to access our services, specifically housing and mental health support. Below is a short story from someone who has been supported in 2024.

One such person is Oliver, a graduate of the Exodus Project who now works one day a week for COTS. Before coming to COTS, Oliver rated his mental wellbeing as a two out of ten. He had been a Christian for some time but was seeking community and a sense of belonging. Upon graduating the Exodus Project his mental wellbeing had improved to a six and he had begun to build a community around himself. After volunteering for a while and then gaining employment within the charity, Oliver broke his foot and was unable to drive which significantly impacted life for him. The community at COTS came around him and has supported him to make big changes in his life and continue to be a vital member of our team. Oliver loves coming into COTS especially on Sundays and has continued to see an improvement to his wellbeing.

Meet Wendi



I joined the Exodus project because I had lots of behavioural issues surrounding past trauma, mental health issues and past drug abuse. I never completed a 12-step programme before, and I felt it was my last resort after being in and out of counselling for years. I felt it was time to put my life on the table and have a good look at it. I missed the first two courses because I didn't think I was 'broken' enough to go on the course. It turned out I was more broken than I thought, leading to unhealthy behaviours, including isolation and burning bridges for fun to watch them burn, then regretting it later on.

The Exodus course drew me closer to God and the COTS community. I have formed some lifelong friendships because of this course. I'm learning to love myself and be kinder to other people. I've also learned how damaging resentments and unforgiveness can be. Since completing the Exodus, I have transitioned to full-time involvement in COTS church life, attending the Sunday service and becoming part of the worship team. It just seemed to make sense to me to fully submerge myself in COTS life because every single person, from the bottom to the top (not that this applies in COTS), is my family.

I'm also a member of staff here at COTS. My main job is volunteer coordinator. I bring in and interview potential volunteer candidates, then present them to Mick or Emma (our pastors) to vet. I'm also hoping to help facilitate the next Exodus course as further development, and have recently been training to do so. I also input data into the charity log. I also work on the floor a lot when I'm not busy with office work. This involves engaging with hub members and helping out when I can. I enjoy working here and worshipping here, it is not just a church, we are all connected in Christ and it shows. COTS is a unique church and I have attended a number of churches in my time.

Financial review

During the year the total income for the charity was £401,286 (2023: £407,262) consisting of £109,811 (2023: £87,050) restricted and £291,475 (2023: £320,212) unrestricted income. The total expenditure for the year was £354,840 (2023: £513,715) consisting of £67,318 (2023: £24,633) restricted and £287,522 (2023: £489,082) unrestricted expenditure. The surplus generated during the year was £46,446 (2023: a deficit of -£106,453).

At end of the year the total funds of the charity were £525,050 (2023: £478,604) consisting of £80,088 (2023: £73,166) restricted funds and £444,962 (2023: £405,438) of unrestricted funds.

Income

The income that the charity received in 2024 has come from a variety of sources and was a mixture of restricted and unrestricted funds. The general public have donated £171,377 including £15,485 generated by our Loaves & Fishes Cafe. Weekly church tithing from Preston and Burnley totalled £28,721. From donations from the general public and church tithing we have been able to claim £12,702 in Gift Aid. The COTS retail outlets, the Charity Shop and Just for Kids, generated an income of £68,871.

We also received a number of grants totalling £109,811 which were restricted for use for specific projects and their related expenditure. We would like to thank all our supporters and grant contributors for helping us continue this vital work through these grants. Please refer to Note 17 in the financial pages for a detailed listing of the grants and their purpose.

Expenditure

Total expenditure for the year was £354,840.

Employing staff and managing over 60 volunteers cost £195,775 incl training and travel costs of £9,992 for both staff and volunteers. Maintaining Bethesda and our two shops and the café Loaves and Fishes, took a total of £71,255 which includes £25,908 for cleaning, utility bills and waste collection, and £24,416 rent for our Barnoldswick operations.

Our charitable activities at Bethesda cost £38,425 (excluding salary costs) includes £15,879 for food and meals at the Hub Café and Loaves & Fishes Cafe, £4,775 spent during Outreach helping people with travel, food shopping, clothing and other necessary items, funeral support £3,421, Recovery Academy £3,903, church services incl some lunches £2,550, and emergency accommodation £1,799.

To stay connected and have good internet facilities cost us £9,835. Our website platform subscription cost £3,263 – an essential tool to keep everyone connected and informed about COTS and our programmes, and vital for our successful fundraising.

Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board

reviewed the reserves policy and agreed that a reserve of approximately three months of operational costs, currently £90,000, is appropriate given the risks faced by the charity and the sustainability of its different income streams. As of 31st December 2024, free reserves were £89,601. Based on the current performance the trustees are confident that the charity will be able to generate sufficient donations to at least maintain the reserves.

Related parties and relationships with other organisations

In 2024 there were no related party transactions. We have built a number of ongoing positive relationships with other organisations who we work with very closely – please refer to the report above.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO) formed on 13 February 2020 and registered as a charity on that date. The charity was established under a constitution which established the objects and powers of the charity, and is governed by that constitution.

In the event of winding up, members of the charity have no liability to contribute to the assets of the charity and have no personal responsibility for settling the charity's debts and liabilities. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

For the appointment of charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP

- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 21 / 10 / 2025 and signed on their behalf by:



Alastair Barrie
Trustee

Church On The Street Ministries
Independent examiner's report to the trustees
for the year ended 31 December 2024

I report on the accounts of the charity for the year ended 5 April set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Date: 21 / 10 / 2025

Church On The Street Ministries
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2023 £
Income from:							
Donations and legacies	3	217,799	109,811	327,610	219,871	87,050	306,921
Charitable activities	4	4,805	-	4,805	24,976	-	24,976
Other trading activities	5	68,871	-	68,871	75,365	-	75,365
Total income		291,475	109,811	401,286	320,212	87,050	407,262
Expenditure on:							
Raising funds	6	31,352	-	31,352	38,637	-	38,637
Charitable activities	7	256,170	67,318	323,488	450,445	24,633	475,078
Total expenditure		287,522	67,318	354,840	489,082	24,633	513,715
Net income/(expenditure) for the year	8	3,953	42,493	46,446	(168,870)	62,417	(106,453)
Transfer between funds		35,571	(35,571)	-			-
Net movement in funds for the year		39,524	6,922	46,446	(168,870)	62,417	(106,453)
Reconciliation of funds							
Total funds brought forward		405,438	73,166	478,604	574,308	10,749	585,057
Total funds carried forward		444,962	80,088	525,050	405,438	73,166	478,604

The statement of financial activities includes all gains and losses recognised in the year.
The notes on pages 12 to 24 form part of these accounts.

Church On The Street Ministries
Charity number 1187927
Balance sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	13	355,361	326,459
Intangible assets	14	13,468	17,957
		368,829	344,416
Total fixed assets			
Current assets			
Debtors	15	20,206	11,548
Cash at bank and in hand		146,103	134,190
		166,309	145,738
Total current assets			
Liabilities			
Creditors: amounts falling due in less than one year	16	(10,088)	(11,550)
		156,221	134,188
Net current assets			
		525,050	478,604
Total assets less current liabilities			
		525,050	478,604
Net assets		525,050	478,604
The funds of the charity:			
Restricted income funds	17	80,088	73,166
Unrestricted income funds	18	444,962	405,438
		525,050	478,604
Total charity funds		525,050	478,604

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 14 to 27 form part of these accounts.

Approved by the trustees on 21 / 10 / 2025 and signed on their behalf by:



Alastair Barrie (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Church On The Street Ministries meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of operating charity shops.
- Expenditure on charitable activities includes the costs of providing various activities and facilities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	0%
Leasehold improvements	over the life of the remaining lease
Equipment, furniture and fittings	20%
Vehicles	20%

The freehold land and buildings relate to a church building and associated land acquired late in December 2022. The trustees have determined that the residual value (based on prices at the time of acquisition) of the building is not materially different from the carrying amount of the asset and the building has a very long useful life. Any depreciation is therefore immaterial. The freehold building will be subject to an annual impairment review going forward.

The freehold land is considered to have an indefinitely long useful life and as above no depreciation has been deemed required.

h Intangible fixed assets

Intangible fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Website	20%
---------	-----

The development costs for the website have been capitalised as it is used both for public and beneficiary information about the charity's activities and services, and for fundraising. The charity generates considerable donation income via the website and so feels justified to capitalise its costs.

Notes to the accounts for the year ended 31 December 2024 (continued)

i Stock

The charity receives donations of clothing and other small household items which are sold at low cost to the general public through the charity shop. Estimating the fair value of donated goods for resale has been deemed impractical because of the volume of low-value items received and the associated costs of valuation have been deemed to outweigh the benefits of this information to users of the accounts and the charity. Hence the value to the charity of the donated goods sold is recognised as income when sold. The proceeds of sale have been categorised as 'Income from other trading activities' in the Statement of Financial Activities.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash funds held at bank accounts and as petty cash.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions of £408 at the year end, and this was paid in January 2025.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission and has no share capital. The registered office address is disclosed on page 1.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations	171,377	-	171,377	178,033	10,500	188,533
Gift aid	12,702	-	12,702	11,646	2,500	14,146
Tithe	28,720	-	28,720	20,192	-	20,192
Grants	5,000	109,811	114,811	6,500	74,050	80,550
Donations in kind	-	-	-	3,500	-	3,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	217,799	109,811	327,610	219,871	87,050	306,921
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Charitable trading	4,805	-	4,805	24,976	-	24,976
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	4,805	-	4,805	24,976	-	24,976
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Charity shops	68,871	-	68,871	75,365	-	75,365
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	68,871	-	68,871	75,365	-	75,365
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Staff and volunteer costs	263	-	263	2,245	-	2,245
Card/donation processing fees	4,057	-	4,057	6,957	-	6,957
Charity shop premises costs	23,711	-	23,711	25,711	-	25,711
Marketing and advertising	-	-	-	50	-	50
Administrative and sundry expenses	65	-	65	105	-	105
Legal and Other Professional Fees	-	-	-	920	-	920
Telephone	1,829	-	1,829	1,271	-	1,271
Depreciation	1,427	-	1,427	1,378	-	1,378
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31,352	-	31,352	38,637	-	38,637
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Note: The above costs are all related to the operation of two charity shops, and donation processing fees for the charity as a whole.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Staff and volunteer costs	195,512	244,064
Marketing	1,081	5,847
Administrative and sundry expenses	10,858	7,930
Rent	8,582	65,408
Utilities	16,215	23,245
Repairs and maintenance	6,460	31,466
Insurance	6,440	3,306
Motor expenses	2,458	3,896
Telephone	8,006	3,754
Printing, postage and stationery	479	1,415
Charitable activities (various)	30,704	33,168
Church Service Expenses	2,550	1,798
Conference & Events	-	214
Counselling Support & Supervision	535	650
General charitable donations made	4,636	-
Professional fees	8,625	17,846
Bank charges	847	1,116
Depreciation	19,500	29,955
	<hr/>	<hr/>
	323,488	475,078
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	67,318	24,633
Unrestricted expenditure	256,170	450,445
	<hr/>	<hr/>
	323,488	475,078
	<hr/> <hr/>	<hr/> <hr/>

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	20,926	26,846
Operating lease rentals:		
Property	24,416	77,006
Independent examiner's fee	2,544	1,980
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	170,115	215,065
Social security costs	12,665	16,375
Pension costs	3,003	4,178
	185,783	235,618
	185,783	235,618

No employee had employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 10 (2023: 12).

The average full time equivalent number of staff employed during the period was 6 (2023: 8).

The key management personnel of the charity comprise the trustees and the Lead Pastor. The total employee benefits of the key management personnel of the charity were £51,021 (2023: £90,069, Lead Pastor and Operations Directors).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No trustee received travel and subsistence expenses during the year as part of their role as a trustee of the charity (2023:£Nil).

Aggregate donations from related parties were £325 (2023: £760).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

There were no other related party transactions during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2024	2023
	£	£
Burnley Borough Council	3,480	-
Lancashire County Council	1,100	-
NHS Lancashire and South Cumbria ICB	59,231	35,000
	63,811	35,000
	63,811	35,000

There were no unfulfilled conditions and contingencies attaching to the grants.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Freehold land and buildings £	Leasehold improvements £	Equipment, furniture and fittings £	Vehicles £	Total £
Cost					
At 1 January 2024	271,472	25,839	76,933	3,500	377,744
Additions	39,049	-	6,290	-	45,339
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	310,521	25,839	83,223	3,500	423,083
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 January 2024	-	25,839	25,008	438	51,285
Charge for the year	-	-	15,562	875	16,437
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	-	25,839	40,570	1,313	67,722
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 31 December 2024	310,521	-	42,653	2,187	355,361
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 December 2023</i>	<i>271,472</i>	<i>-</i>	<i>51,925</i>	<i>3,062</i>	<i>326,459</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

14 Fixed assets: intangible assets

	Website £
Cost	
At 1 January 2024	22,446
	<hr/>
At 31 December 2024	22,446
	<hr/> <hr/>
Depreciation	
At 1 January 2024	4,489
Charge for the year	4,489
	<hr/>
At 31 December 2024	8,978
	<hr/> <hr/>
Net book value	
At 31 December 2024	13,468
	<hr/> <hr/>
<i>At 31 December 2023</i>	<i>17,957</i>
	<hr/> <hr/>

15 Debtors

	2024 £	2023 £
Trade debtors	6,163	2,500
Other debtors	3,008	3,008
Prepayments and accrued income	11,035	6,040
	<hr/>	<hr/>
	20,206	11,548
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	985	621
Other creditors and accruals	5,324	5,298
Deferred income	-	1,538
Taxation and social security costs	3,779	4,093
	<hr/>	<hr/>
	10,088	11,550
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Benefact Trust *	8,000	-	-	(8,000)	-
Burnley Borough Council	-	3,480	(3,594)	114	-
Camurus Ltd	-	15,000	(5,083)	-	9,917
Duchy of Lancaster	3,000	-	(3,000)	-	-
Food Bank donations	2,546	-	(2,546)	-	-
Inspire - Change Grow Live	7,371	12,000	(6,967)	-	12,404
Joseph Rank Trust (The)	-	15,000	(6,152)	-	8,848
Lancashire County Council (Exodus)	-	600	(89)	-	511
Lancashire County Council (Warm Space)	-	500	(590)	90	-
Maurice & Hilda Laing Charitable Trust *	10,000	-	-	(10,000)	-
**NHS Lancashire and South Cumbria ICB	28,417	59,231	(35,257)	(5,089)	47,302
Pendle Borough Council	832	-	(1,146)	314	-
Private donors *	13,000	-	-	(13,000)	-
The Building Recovery in Communities (BRIC) Fund - via Red Rose Recovery Lancashire	-	4,000	(2,894)	-	1,106
Total	73,166	109,811	(67,318)	(35,571)	80,088

Note concerning transfers

*The new lift was installed during 2024. This became the property of the charity and restricted funds of £31,000 were therefore transferred to unrestricted funds.

**Part of the funds from NHS Lancashire and South Cumbria ICB, £5,089, were used to purchase three laptops and camera equipment needed for the work for the Community Mental Health Transformation project.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

Comparative period

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2023 £</i>
<i>Alex Ferry Foundation</i>	-	5,050	(5,050)	-	-
<i>Benefact Trust *</i>	-	8,000	-	-	8,000
<i>Christmas donations</i>	42	-	(42)	-	-
<i>Duchy of Lancaster</i>	-	3,000	-	-	3,000
<i>Food Bank donations</i>	2,876	-	(330)	-	2,546
<i>Inspire - Change Grow Live</i>	-	12,000	(4,629)	-	7,371
<i>Lancashire County Council</i>	2,290	-	(2,290)	-	-
<i>Maurice & Hilda Laing Charitable Trust *</i>	-	10,000	-	-	10,000
<i>NHS Lancashire and South Cumbria ICB</i>	-	35,000	(6,583)	-	28,417
<i>Pendle Borough Council</i>	1,038	-	(206)	-	832
<i>Private donors *</i>	-	13,000	-	-	13,000
<i>Souter Charitable Trust</i>	4,503	-	(4,503)	-	-
<i>The Building Recovery in Communities (BRIC) Fund - via Red Rose Recovery Lancashire</i>	-	1,000	(1,000)	-	-
Total	<u>10,749</u>	<u>87,050</u>	<u>(24,633)</u>	<u>-</u>	<u>73,166</u>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Alex Ferry Foundation	towards refurbishment costs of the medical room
Benefact Trust *	grant towards cost of new lift to give disability access
Christmas donations	individual donors, donations to provide a Christmas meal on Christmas Day at COTS
Duchy of Lancaster	grant towards purchasing of stock for the food bank
Food Bank donations	various donations towards the food bank operation
Inspire - Change Grow Live	recruitment of COTS administration staff to enable increase in treatment numbers for Burnley and Preston
Lancashire County Council	grant towards purchasing of stock for the food bank
Maurice & Hilda Laing Charitable Trust *	grant towards cost of new lift to give disability access
NHS Lancashire and South Cumbria ICB	grant funding towards Community Mental Health Transformation
Pendle Borough Council	grant funding to cover the costs of providing healthy hot meals to children on the Healthy Activities and Food (HAF) programme
Private donors *	donations towards cost of new lift to give disability access
Souter Charitable Trust	funding to cover the increased cost of purchasing perishable goods for use within the COTS Hub Café
The Building Recovery in Communities (BRiC) Fund - via Red Rose Recovery Lancashire	grant to contribute to costs of recovery programmes, contribution towards travel costs for "academy" students

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General fund	78,977	291,475	(287,522)	6,671	89,601
Designated fixed asset reserve	326,461	-	-	28,900	355,361
	<u>405,438</u>	<u>291,475</u>	<u>(287,522)</u>	<u>35,571</u>	<u>444,962</u>

Comparative period

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General fund	239,300	320,212	(489,082)	8,547	78,977
Designated church refurbishment fund	80,000	-	-	(80,000)	-
Designated fixed assets fund	255,008	-	-	71,453	326,461
	<u>574,308</u>	<u>320,212</u>	<u>(489,082)</u>	<u>-</u>	<u>405,438</u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

Designated property
assets fund

The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2024 (continued)

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	13,468	355,361	-	368,829
Net current assets/(liabilities)	76,133	-	80,088	156,221
Total	89,601	355,361	80,088	525,050
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	17,955	326,461	-	344,416
Net current assets/(liabilities)	61,022	-	73,166	134,188
Total	78,977	326,461	73,166	478,604

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2024 £	2023 £
Less than one year	17,344	23,496
One to five years	7,150	46,028
Over five years	-	-
Total	24,494	69,524

Kate Adderley

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Patrick.

This representation letter is provided in connection with your preparation of the financial statements of Church On The Street Ministries for the year ending 31 December 2024.

Audit exemption

We confirm that the charity accounts do not need to be audited under Section 144 of Charities Act 2011, that an Independent Examination is required under Section 145 of Charities Act 2011, and that the Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

Financial statements

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement dated 15 September 2023 for preparing financial statements in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). You have drafted these financial statements on our behalf. The financial statements give a true and fair view of the financial position of Church On The Street Ministries as of 31 December 2024 and of the results of its operations for the year then ended. We have fulfilled our responsibilities for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We confirm that there are no known actual or possible litigation and claims to be disclosed whose effects should be considered when preparing the financial statements.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm the financial statements are free of material misstatements, including omissions.
8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to request information. All other records and related information including minutes of all trustees' meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements. We have no loan or overdraft facilities with any bank.
3. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We confirm that there is no information to be disclosed in relation to allegations of fraud, or suspected fraud affecting the charity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

7. We confirm that we have disclosed to you the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
8. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

Charity specific representations

1. All income to which the charity is entitled has been recorded in the accounting records and is reflected in the accounts, including donations collected by supporters and other third parties.
2. Restricted funds have been applied to the purpose for which they were intended by the funder or donor.
3. We confirm that there was no correspondence with the regulators to be made available to you including any serious incident reports.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Signed on behalf of the board of directors by:



.....

Alastair Barrie, Trustee, Church On The Street Ministries

Date..... 21 / 10 / 2025

CHURCH ON THE STREET MINISTRIES

England & Wales - Charity number 1187927

Accounts

CHURCH ON THE STREET

Church On The Street Ministries

Trustees' report and financial statements

For the year ended 31 December 2023

Church On The Street Ministries

Reference and administration information

Charity number 1187927

Registered office and operational address 1 Bethesda Street, Burnley, Lancashire, BB11 1PR

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mary Hirst	Chair	resigned 31 May 2023
Alastair Barrie		
Gavin Emberton	Treasurer	appointed 10 February 2023
Hannah Emmett		resigned 31 January 2024
Jacques Gimeno		appointed 22 May 2024
Gill Savage		
Beate Wilkinson		appointed 12 February 2024

No trustee held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Michael Fleming	Lead Pastor
Christopher Cherrill	Operations Director (left 31 December 2023), not replaced

Bankers

HSBC, 12 Manchester Road, Burnley BB11 1JH, Lancashire

Independent Examiner

Patrick Morello ACA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

Church On The Street Ministries

Trustees' annual report for the year ended 31 December 2023

The trustees present their report and the independently examined financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives

1. To advance the Christian religion in Burnley for the benefit of the public through the holding of street ministries, providing a place of worship, regular prayer meetings and bible studies to enlighten others about the basis of the Christian faith.
2. The prevention or relief of poverty in Burnley by providing items and services to individuals in need.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The work of Church on the Street aims to facilitate change and social reform on a national and international basis, recently sending two Pastors to the Dominican Republic, providing support to Barnoldswick and working in Preston.

To achieve these objectives, Church On The Street Ministries (COTS) provides regular public worship, open to all. We make provision of sacred space for personal prayer and contemplation. We also carry out Pastoral work, including helping those in need and visiting the sick and the bereaved. Other activities include teaching of Christianity through sermons, courses and small groups. We also promote Christianity through the media, and the distribution of literature.

We actively provide support for people who are homeless, suffering from addiction, living in some form of poverty, need mental health support, lonely, need food or clothing.

Activities

Church On The Street Ministries (COTS) operates as a Christian organisation and registered Charity with a core mission to support the most vulnerable members of our community. Located in Burnley town centre, our community hub offers a range of essential services. These include a community kitchen, staffed by dedicated volunteers, providing meals and beverages daily (Monday - Friday and Sunday mornings), as well as counselling and listening services, laundry and shower facilities, a clothing bank, and distribution of food parcels. Moreover, we collaborate with various partner organisations to host drop-in clinics aimed at enhancing the health and well-being of our community.

COTS services are delivered by a blend of paid staff and volunteers, many of whom have first-hand lived experience with substance misuse, mental health challenges, and homelessness. Additionally, we operate a recovery academy comprising programs such as The Exodus Project, The Genesis Project, Hope Mental Health group, and The Bible College.

Our outreach encompasses individuals facing homelessness, isolation, feelings of abandonment, and vulnerability, along with those on the path to recovery from substance addiction. We are dedicated to serving the marginalised segments of our community, providing them with support, resources, and a sense of belonging.

Our vision is to stand in the gaps of society, leading us to continuously adapt and expand our efforts to meet evolving needs. Through our work, we've witnessed individuals using our services embark on journeys of recovery, assisted vulnerable women escaping domestic violence to find safety, supported those grappling with mental illness in finding suitable medication, and fostered support networks for isolated individuals seeking connection and purpose.

In addition to our diverse range of programs and initiatives, we serve a hot lunch three times weekly to 50-70 individuals, along with daily breakfast options such as cereal, toast, or hot sandwiches (featuring bacon or sausage). Cold sandwiches (ham or cheese) are also available, alongside a variety of hot and cold beverages throughout the day. Our doors welcome between 60 and 100 people daily, depending on the array of services provided.

- Church services, prayer meetings and bible studies
- Food and Clothing banks
- Hot food provision 3 lunchtimes per week
- COTS Cafe: Free hot drinks and sandwiches available 5 days a week
- Hot Showers: Available 5 days a week
- Laundry facilities: Available 5 days a week
- Counselling: Available 2 days a week
- Genesis Group
- The Exodus Community daytime programme: Monday, Wednesday, Friday and continued development support upon graduation
- Funeral support and the provision of memorial services - includes financial assistance

- Free school uniform vouchers available in August
- Electric and gas energy top up
- Christmas day lunch provided
- Listening and prayer support
- Working in partnership with the following organisations we provide
 - Mental health drop in (NHS)
 - Rehabilitation access (Elisha House)
 - Housing for the homeless (Calico)
 - Hep C testing (NHS) and liver testing
 - Needle Exchange (NHS)
 - Drug & Alcohol Services (Inspire)
 - Optician
 - Shelter Housing Advice and Advocacy
 - Red Rose Recovery
 - Living Well Checks (NHS)
 - Wound Care and Foot Clinic (NHS Podiatry)
 - Employability Support through CANWe CIC
 - Homeless Navigator (Calico)
- Charity shop in Barnoldswick
- Just for Kids charity shop in Barnoldswick
- Loaves & Fishes Community Cafe
- Nattershack
- Seated Exercise Group
- Women of Worth
- The Bible College
- HOPE Mental Health Group
- Rooted Bible Study
- Tuesday Evening service at Preston which allows all pastors in training to practice preaching and developing their presentation skills in a smaller more intimate service.
- Needle Exchange and Naloxone

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on seeing the poor raised out of poverty and are undertaken to further the charity's charitable purposes for the public benefit.

The work undertaken by COTS and the NHS Mental Health Team has been nationally and locally recognised, with the collaboration receiving two highly commended awards in recognition of the partnership and the feedback received from those who have accessed the service. COTS has a successful record of employing staff and volunteers who have lived experience of mental health issues. Working at the centre has been shown to improve well-being and instil a sense of purpose. Staff are trained in mental health first aid and have a pathway into secondary services on days that the mental health drop in isn't operating. The Charity has recently set up an information sharing agreement with Probation services, we now have a referral pathway for probation officers to directly link their clients into COTS and the service that they may require. COTS works with other professional partners to coordinate and deliver training. An example of this was all staff and volunteers at COTS received suicide awareness training that was delivered by Pendleside Hospice.

Recently Inspire have been in to work alongside COTS on our Needle exchange programme, relaunching it and training more staff and volunteers to operate the service. Alongside this we distribute Naloxone to all those who are interested as part of our harm reduction work. It takes 2-3 minutes to train someone to use it and it has the potential to reverse an opioid overdose until paramedics arrive. We have seen this save lives and is a crucial step in the work we are doing.

Beneficiaries of our services

We welcome people of all backgrounds and ages into COTS, whether in Preston, Barnoldswick or Burnley. We have a small but growing number of elderly people who come to the church in Burnley to play games, keep warm in the winter, and fellowship to keep loneliness at bay. Sadly, we are seeing children coming to access our services, specifically housing and mental health support.

Our volunteers

Our volunteers are central to the work we do at Church on the Street and the employment of a new kitchen manager who graduated the Exodus Project has strengthened the leadership and support of the Burnley based volunteers. As a trauma informed organisation we are aware that the volunteers are on the frontline of many traumatic incidents and work face to face with our beneficiaries on a daily basis. With that in mind we have developed a new document titled "How a traumatic incident may affect you" which has been displayed around the "back of house" areas to encourage volunteers to reach out for support. We are in the process of developing new pathways to access support specifically for our volunteers to ensure their wellbeing is at the forefront of our practice.

Meet Chris

Meet Chris Brooks, a 46-year-old individual on a remarkable journey of redemption and transformation. Emerging from a challenging past where he spent 18 years entangled within the confines of prison due to struggles with substance abuse and the repercussions of his criminal behaviour, Chris has now embarked on a profound quest for change. Today, Chris has been deeply engaged in various voluntary roles, passionately contributing to initiatives aimed at uplifting others and fostering positive societal change. After volunteering with us for 8 months he has now secured a part time post here with Church on the

Streets where he is now a valued member of the team who helps out on the floor and the daily grind of church on the street. He is in the process of training to be our volunteer coordinator and co-facilitating the Exodus Project. He dedicates his time to organisations such as COTS, Red Rose Recovery, Lancashire User Forum, and Roots Recovery Forum, actively participating in the design and implementation of rehabilitative systems for individuals grappling with complex challenges. At the heart of his endeavours



lies Chris's involvement with Church on the Street Ministries, where he plays a role in supporting Pastor Emma in the delivery of the Exodus Project - a transformative recovery program. Alongside this, he extends his support to the homeless and the most vulnerable segments of our community, embodying the spirit of compassion and empathy. Chris's narrative is not one of despair but of resilience and hope. Through public speaking engagements, including impactful sessions within the prison system and representing the Exodus Project at the Lancashire User Forum, Chris shares his inspiring journey of renewal, offering hope to thousands. His voice has resonated with audiences nationwide, having addressed over 80,000 individuals through National Prison Radio alongside Pastor Emma. In addition to his advocacy efforts, Chris actively contributes to initiatives like "From Harm to Hope" drug strategy and PRET, leveraging his first-hand experiences as an ex-prisoner to advocate for meaningful change within the prison system. Chris Brooks's story is a testament to the power of redemption, purpose, and the unwavering human

spirit. His journey from adversity to empowerment serves as a beacon of hope for those navigating similar paths. With gratitude for the opportunities bestowed upon him, Chris stands poised to continue making a profound impact, driven by a profound sense of purpose and the desire to transform lives.

Financial review

During the year the total income for the charity was £407,262 (2022: £411,836) consisting of £87,050 (2022: £14,742) restricted and £320,212 (2022: £397,094) unrestricted income. The total expenditure for the year was £513,715 (2022: £477,887) consisting of £24,633 (2022: £3,993) restricted and £489,082 (2022: £473,894) unrestricted expenditure. The deficit generated during the year was £106,453 (2022: deficit of £66,051).

At end of the year the total funds of the charity were £478,604 (2022: £585,057) consisting of £73,166 (2022: £10,749) restricted funds and £405,438 (2022: £574,308) unrestricted funds.

Income

The unrestricted income that the charity received in 2023 has come from a variety of sources. The general public have donated £178,033. Weekly church tithing from Preston and Burnley totalled £20,192 for the year. From donations from the general public and church tithing we have been able to claim £11,646 in Gift Aid. The COTS retail outlets, Charity Shop, Just for Kids, and Loaves & Fishes generated an income of £75,365.

The total restricted funds for 2023 is £87,050. The sources of restricted funds are donations from the general public of £13,000 including Gift Aid and grant funding of £74,050. We would like to thank all of our supporters for helping us to continue our work through these grants (see section 17 of the accounts for further details).

Expenditure

The total expenditure in 2023 is £513,715 in 2023.

Employing an average of 12 staff during the year and managing over 60 volunteers cost £244,064 in 2023 which includes salaries of £235,618.

Other costs of the charitable activities of Church on the Street totalled £231,014 which includes premises costs of £120,119, food costs for the hub café and Loaves & Fishes of £16,517, funeral support £7,932, food bank £2,825 and outreach costs of £13,151 including delivery of food parcels and providing ad hoc items as needed.

Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a reserve of approximately three months of operational costs, currently £120,000, is appropriate given the risks faced by the charity and the sustainability of its different income streams. As of 31st December 2023, free reserves were £78,977. This figure excludes a designated fixed assets reserve of £326,461.

Related parties

In 2023 there were no related party transactions other than donations totalling £760, as described in note 10 in the accounts.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO) formed on 13 February 2020 and registered as a charity on that date. The charity was established under a constitution which established the objects and powers of the charity, and is governed by that constitution.

In the event of winding up, members of the charity have no liability to contribute to the assets of the charity and have no personal responsibility for settling the charity's debts and liabilities. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Appointment of charity trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 25 / 10 / 2024 and signed on their behalf by:



Alastair Barrie

Trustee

Church On The Street Ministries
Independent examiner's report to the trustees
for the year ended 31 December 2023

I report on the accounts of the charity for the year ended 5 April set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Date: 25 / 10 / 2024

Church On The Street Ministries
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2022 £
Income from:							
Donations and legacies	3	219,871	87,050	306,921	311,926	14,742	326,668
Charitable activities	4	24,976	-	24,976	15,760	-	15,760
Other trading activities	5	75,365	-	75,365	69,408	-	69,408
Total income		320,212	87,050	407,262	397,094	14,742	411,836
Expenditure on:							
Raising funds	6	38,637	-	38,637	67,983	-	67,983
Charitable activities	7	450,445	24,633	475,078	405,911	3,993	409,904
Total expenditure		489,082	24,633	513,715	473,894	3,993	477,887
Net income/(expenditure) for the year	8	(168,870)	62,417	(106,453)	(76,800)	10,749	(66,051)
Net movement in funds for the year		(168,870)	62,417	(106,453)	(76,800)	10,749	(66,051)
Reconciliation of funds							
Total funds brought forward		574,308	10,749	585,057	651,108	-	651,108
Total funds carried forward		405,438	73,166	478,604	574,308	10,749	585,057

The statement of financial activities includes all gains and losses recognised in the year.
The notes on pages 12 to 24 form part of these accounts.

Church On The Street Ministries
Charity number 1187927
Balance sheet as at 31 December 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	13	326,459	255,008
Intangible assets	14	17,957	22,446
		344,416	277,454
Current assets			
Debtors	15	11,548	35,481
Cash at bank and in hand		134,190	284,008
		145,738	319,489
Liabilities			
Creditors: amounts falling due in less than one year	16	(11,550)	(11,886)
		134,188	307,603
Total assets less current liabilities		478,604	585,057
Net assets		478,604	585,057
The funds of the charity:			
Restricted income funds	17	73,166	10,749
Unrestricted income funds	18	405,438	574,308
		478,604	585,057
Total charity funds		478,604	585,057

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 12 to 24 form part of these accounts.

Approved by the trustees on 25 / 10 / 2024 and signed on their behalf by:



Alastair Barrie (Trustee)



Gavin Emberton (Treasurer, Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Church On The Street Ministries meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of operating charity shops.
- Expenditure on charitable activities includes the costs of providing various activities and facilities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	0%
Leasehold improvements	over the life of the remaining lease
Equipment, furniture and fittings	20%
Vehicles	20%

The freehold land and buildings relate to a church building and associated land acquired late in December 2022. The trustees have determined that the residual value (based on prices at the time of acquisition) of the building is not materially different from the carrying amount of the asset and the building has a very long useful life. Any depreciation is therefore immaterial. The freehold building will be subject to an annual impairment review going forward.

The freehold land is considered to have an indefinitely long useful life and as above no depreciation has been deemed required.

h Intangible fixed assets

Intangible fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Website	20%
---------	-----

The development costs for the website have been capitalised as it is used both for public and beneficiary information about the charity's activities and services, and for fundraising. The charity generates considerable donation income via the website and so feels justified to capitalise its costs.

Notes to the accounts for the year ended 31 December 2023 (continued)

i Stock

The charity receives donations of clothing and other small household items which are sold at low cost to the general public through the charity shop. Estimating the fair value of donated goods for resale has been deemed impractical because of the volume of low-value items received and the associated costs of valuation have been deemed to outweigh the benefits of this information to users of the accounts and the charity. Hence the value to the charity of the donated goods sold is recognised as income when sold. The proceeds of sale have been categorised as 'Income from other trading activities' in the Statement of Financial Activities.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash funds held at bank accounts and as petty cash.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions of £834 at the year end, and this was paid in January 2024.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission and has no share capital. The registered office address is disclosed on page 1.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Donations	178,033	10,500	188,533	270,803	4,897	275,700
Gift aid	11,646	2,500	14,146	25,579	-	25,579
Tithe	20,192	-	20,192	15,544	-	15,544
Grants	6,500	74,050	80,550	-	9,845	9,845
Donations in kind	3,500	-	3,500	-	-	-
Total	219,871	87,050	306,921	311,926	14,742	326,668

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Charitable trading	24,976	-	24,976	15,760	-	15,760
Total	24,976	-	24,976	15,760	-	15,760

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Charity shops (and café income 2022)	75,365	-	75,365	69,280	-	69,280
Other income	-	-	-	128	-	128
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	75,365	-	75,365	69,408	-	69,408
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Staff and volunteer costs	2,245	-	2,245	12,998	-	12,998
Card/donation processing fees	6,957	-	6,957	3,206	-	3,206
Charity shop premises costs	25,711	-	25,711	26,371	-	26,371
Cost of goods sold	-	-	-	3,832	-	3,832
Marketing and advertising	50	-	50	-	-	-
Printing, postage and stationery	-	-	-	321	-	321
Administrative and sundry expenses	105	-	105	1,293	-	1,293
Legal and Other Professional Fees	920	-	920	-	-	-
Telephone	1,271	-	1,271	1,574	-	1,574
Depreciation	1,378	-	1,378	18,388	-	18,388
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	38,637	-	38,637	67,983	-	67,983
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Note: The above costs are all related to the operation of two charity shops, and donation processing fees for the charity as a whole.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

7 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Staff and volunteer costs	244,064	207,751
Marketing	5,847	10,918
Administrative and sundry expenses	7,930	7,681
Rent	65,408	47,193
Utilities	23,245	19,513
Repairs and maintenance	31,466	2,558
Insurance	3,306	1,681
Motor expenses	3,896	7,602
Telephone	3,754	2,728
Printing, postage and stationery	1,415	3,566
Charitable activities (various)	33,168	53,972
Church Service Expenses	1,798	2,651
Conference & Events	214	793
Counselling Support & Supervision	650	455
Training	-	2,363
Professional fees	17,846	22,151
Bank charges	1,116	1,066
Depreciation	29,955	4,545
Profit and loss on disposal of asset	-	10,717
	<hr/>	<hr/>
	475,078	409,904
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	24,633	3,993
Unrestricted expenditure	450,445	405,911
	<hr/>	<hr/>
	475,078	409,904
	<hr/> <hr/>	<hr/> <hr/>

8 Net income/(expenditure) for the year

	2023	2022
	£	£
This is stated after charging/(crediting):		
Depreciation	26,846	22,933
Loss/(profit) on disposal of fixed assets	-	10,717
Operating lease rentals:		
Property	77,006	49,406
Independent examiner's fee	1,980	1,800
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	215,065	198,000
Social security costs	16,375	9,211
Pension costs	4,178	3,571
	235,618	210,782
	235,618	210,782

No employee had employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 12 (2022: 12).

The average full time equivalent number of staff employed during the period was 8 (2022: 9).

The key management personnel of the charity comprise the trustees, the Lead Pastor and the Operations Director. The total employee benefits of the key management personnel of the charity were £90,069 (2022: £86,854).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No trustee received travel and subsistence expenses during the year as part of their role as a trustee of the charity (2022: £Nil).

Aggregate donations from related parties were £760 (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

There were no other related party transactions during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2023	2022
	£	£
Pendle Borough Council	-	1,845
Lancashire County Council	-	3,000
NHS Lancashire and South Cumbria ICB	35,000	-
	35,000	4,845
	35,000	4,845

There were no unfulfilled conditions and contingencies attaching to the grants.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Freehold land and buildings £	Leasehold improvements £	Equipment, furniture and fittings £	Vehicles £	Total £
Cost					
At 1 January 2023	203,596	25,839	50,012	-	279,447
Additions	67,876	-	26,921	3,500	98,297
At 31 December 2023	271,472	25,839	76,933	3,500	377,744
Depreciation					
At 1 January 2023	-	12,919	11,520	-	24,439
Charge for the year	-	12,920	13,488	438	26,846
At 31 December 2023	-	25,839	25,008	438	51,285
Net book value					
At 31 December 2023	271,472	-	51,925	3,062	326,459
<i>At 31 December 2022</i>	<i>203,596</i>	<i>12,920</i>	<i>38,492</i>	<i>-</i>	<i>255,008</i>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

14 Fixed assets: intangible assets

	Website £
Cost	
At 1 January 2023	22,446
	<hr/>
At 31 December 2023	22,446
	<hr/> <hr/>
Depreciation	
At 1 January 2023	-
Charge for the year	4,489
	<hr/>
At 31 December 2023	4,489
	<hr/> <hr/>
Net book value	
At 31 December 2023	17,957
	<hr/> <hr/>
<i>At 31 December 2022</i>	<i>22,446</i>
	<hr/> <hr/>

15 Debtors

	2023 £	2022 £
Trade debtors	2,500	3,380
Other debtors	3,008	3,300
Prepayments and accrued income	6,040	28,801
	<hr/>	<hr/>
	11,548	35,481
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	621	2,204
Other creditors and accruals	5,298	2,508
Deferred income	1,538	3,380
Taxation and social security costs	4,093	3,794
	<hr/>	<hr/>
	11,550	11,886
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
Alex Ferry Foundation	-	5,050	(5,050)	-	-
Benefact Trust *	-	8,000	-	-	8,000
Christmas donations	42	-	(42)	-	-
Duchy of Lancaster	-	3,000	-	-	3,000
Food Bank donations	2,876	-	(330)	-	2,546
Inspire - Change Grow Live	-	12,000	(4,629)	-	7,371
Lancashire County Council	2,290	-	(2,290)	-	-
Maurice & Hilda Laing Charitable Trust *	-	10,000	-	-	10,000
NHS Lancashire and South Cumbria ICB	-	35,000	(6,583)	-	28,417
Pendle Borough Council	1,038	-	(206)	-	832
Private donors *	-	13,000	-	-	13,000
Souter Charitable Trust	4,503	-	(4,503)	-	-
The Building Recovery in Communities (BRiC) Fund - via Red Rose Recovery Lancashire	-	1,000	(1,000)	-	-
Total	10,749	87,050	(24,633)	-	73,166

Note *

The charity is raising further funds and plans to have new lifts installed during 2024.

Comparative period

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Lancashire County Council	-	3,000	(710)	-	2,290
Souter Charitable Trust	-	5,000	(497)	-	4,503
Pendle Borough Council	-	1,845	(807)	-	1,038
Christmas donations	-	500	(458)	-	42
Food Bank donations	-	4,397	(1,521)	-	2,876
Total	-	14,742	(3,993)	-	10,749

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Alex Ferry Foundation	towards refurbishment costs of the medical room
Benefact Trust *	grant towards cost of new lift to give disability access
Christmas donations	individual donors, donations to provide a Christmas meal on Christmas Day at COTS
Duchy of Lancaster	grant towards purchasing of stock for the food bank
Food Bank donations	various donations towards the food bank operation
Inspire - Change Grow Live	recruitment of COTS administration staff to enable increase in treatment numbers for Burnley and Preston
Lancashire County Council	grant towards purchasing of stock for the food bank
Maurice & Hilda Laing Charitable Trust *	grant towards cost of new lift to give disability access
NHS Lancashire and South Cumbria ICB	grant funding towards Community Mental Health Transformation
Pendle Borough Council	grant funding to cover the costs of providing healthy hot meals to children on the Healthy Activities and Food (HAF) programme
Private donors *	donations towards cost of new lift to give disability access
Souter Charitable Trust	funding to cover the increased cost of purchasing perishable goods for use within the COTS Hub Café
The Building Recovery in Communities (BRiC) Fund - via Red Rose Recovery Lancashire	grant to contribute to costs of recovery programmes, contribution towards travel costs for "academy" students

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General fund	239,300	320,212	(489,082)	8,547	78,977
Designated church refurbishment fund	80,000	-	-	(80,000)	-
Designated fixed asset reserve	255,008	-	-	71,453	326,461
	<u>574,308</u>	<u>320,212</u>	<u>(489,082)</u>	<u>-</u>	<u>405,438</u>

Comparative period

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General fund	651,108	397,094	(473,894)	(335,008)	239,300
Designated church refurbishment fund	-	-	-	80,000	80,000
Designated fixed assets fund	-	-	-	255,008	255,008
	<u>651,108</u>	<u>397,094</u>	<u>(473,894)</u>	<u>-</u>	<u>574,308</u>

**Name of
unrestricted fund**

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

Designated church
refurbishment fund

These funds had been set aside to cover the cost of refurbishing the church building. This has now been spent.

Designated property
assets fund

The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2023 (continued)

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	17,955	326,461	-	344,416
Net current assets/(liabilities)	61,022	-	73,166	134,188
Total	78,977	326,461	73,166	478,604
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	(57,554)	335,008	-	277,454
Net current assets/(liabilities)	296,854	-	10,749	307,603
Total	239,300	335,008	10,749	585,057

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023 £	2022 £
Less than one year	23,496	49,733
One to five years	46,028	67,650
Over five years	-	-
Total	69,524	117,383

CHURCH ON THE STREET MINISTRIES

England & Wales - Charity number 1187927

Accounts

CHURCH ON THE STREET

Church On The Street Ministries

Trustees' report and financial statements

For the year ended 31 December 2022

Church On The Street Ministries

Reference and administration information

Charity number 1187927

Registered office and operational address 1 Bethesda Street, Burnley, Lancashire, BB11 1PR

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mary Hirst	Chair	resigned 31 May 2023
Alastair Barrie		appointed 10 January 2022
Hannah Emmett	Treasurer	
Gill Savage		

No trustee held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Michael Fleming	Lead Pastor
Christopher Cherrill	Operations Director

Bankers

HSBC, 12 Manchester Road, Burnley BB11 1JH, Lancashire

Accountants

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

Church On The Street Ministries

Trustees' annual report for the year ended 31 December 2022

The trustees present their report and the independently examined financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives

1. To advance the Christian religion in Burnley for the benefit of the public through the holding of street ministries, providing a place of worship, regular prayer meetings and bible studies to enlighten others about the basis of the Christian faith.
2. The prevention or relief of poverty in Burnley by providing items and services to individuals in need.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

To achieve these objectives, Church On The Street Ministries (COTS) provides regular public worship, open to all. We make provision of sacred space for personal prayer and contemplation. We also carry out Pastoral work, including helping those in need and visiting the sick and the bereaved. Other activities include teaching of Christianity through sermons, courses and small groups. We also promote Christianity through the media, and the distribution of literature. We actively provide support for people who are homeless, suffering from addiction, living in some form of poverty, need mental health support, lonely, need food or clothing.

Activities

- Church services, prayer meetings and bible studies
- Food and Clothing banks
- Hot food provision 2 evenings and 1 lunchtime per week
- COTS Cafe: Free hot drinks and sandwiches available 5 days a week
- Hot Showers: Available 6 days a week
- Laundry facilities: Available 5 days a week
- Counselling: Available 2 days a week
- Benefits, debt, and housing advocacy: Available 3 days a week
- Recovery groups
- Twelve Step Programme

Church On The Street Ministries

Trustees' annual report for the year ended 31 December 2022

- Funeral support and the provision of memorial services - includes financial assistance
- Free school uniform vouchers available in August
- Electric and gas energy top up
- Christmas day lunch provided
- Listening and prayer support
- Working in partnership with the following organisations we provide
 - Mental health and medical drop in (NHS)
 - Rehabilitation access (Elisha House)
 - Housing for the homeless (Calico)
 - Hep C testing (NHS)
 - Needle Exchange (NHS)
 - Drug & Alcohol Services (Inspire)
- Charity shop in Barnoldswick
- Just for Kids charity shop in Barnoldswick
- Loaves & Fishes Community Cafe

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on seeing the poor raised out of poverty and are undertaken to further the charity's charitable purposes for the public benefit.

It is amazing to know that over 36,000 people have walked through the doors of Church on the Street, Burnley, during 2022. That is 36,000 people who have received help and support in some form or another. Some come in to warm up, have a brew and something to eat, others come in for urgent mental health support or housing needs. It was due to the evolving and growing COTS community that we took the decision to purchase a building that met the changing needs of the Charity.

At the end of 2022 and through the generosity of donors we purchased and renovated Bethesda Chapel in Burnley. Bethesda Chapel has now become the main premises for all COTS charitable activities and church services. Purchasing Bethesda places us in a more financially sustainable position and we are more suited to welcome and work with our growing number of partners.

Partnerships have been formed and strengthened in 2022. The work we are doing with the NHS is growing and we are now providing wound care services, mental and physical health assessments, and HEP C testing. We have worked with the portable dentist service which provided free dental check ups. Pendleside Hospice have been providing support for end of life care as well as training for our team. Every Thursday a team of opticians hold a drop in where people can access free eye tests and glasses, and since the start of the partnership through to the end of 2022 a total of 195 people have been seen.

We continued to provide further support for people who have lost loved ones and are unable to afford the funeral costs. During 2022 we funded 6 funerals as well as Pastor Mick taking the funeral service.

The cafe in the Burnley Hub has started to provide healthy hot meals every Wednesday. This came from discussions with the NHS dietician about people who are in addiction or living in food poverty needing access to healthy meals. We aim to expand across the rest of the week as well as providing healthy meals to children after school. The funding for the Healthy Options at COTS came through a Lancashire Community Grant of £3000. Healthy Options started in October and by the end of 2022 we had served 648 healthy hot meals.

Church On The Street Ministries Trustees' annual report for the year ended 31 December 2022

Throughout 2022 we have distributed £3,349 in small non repayable energy grants. The grants of between £20 and £40 were given to people we are engaging with who are struggling to cover the costs of energy bills during the energy crisis. As well as energy grants we also distributed £1,000 of school uniform vouchers to local families.

Towards the end of 2022 we began working with an external web design agency to design and launch a new website. The website was completed and launched in early 2023 and features a live what's on section on the homepage, as well as a resources page where people can access free resources. We also began developing an internal CRM system to store all of the charity's data. The CRM system will help us communicate with all our stakeholders and help with grant funding and reporting.

During the 2022 Christmas School Holidays we supported the Healthy Activities & Food Programme through cooking and delivering over 100 meals per day for the first 5 days of the holidays. The Programme was run by the local council and promoted healthy eating for children.

The highlight of the year for many people is the COTS Christmas Lunch. A team of staff and volunteers cook and serve a Christmas dinner for over 120 people. Presents were distributed to kids and adults from Santa and the day was very special for all.

To support local families, raise additional income and support the work in Barnoldswick we opened 'Just for Kids', a charity shop selling children's clothing, shoes, toys, books and accessories. In 2022 we needed to temporarily close the Loaves & Fishes community cafe. The cafe was reopened in February 2023 and is now a thriving community cafe in the heart of Barnoldswick.

The work in Preston continues to develop. Weekly church services are held every Tuesday, a Worship & Food Evening is on a Thursday, and Bible Study is held every Thursday.

COTS would not be able to do what we do without an amazing team of volunteers. We now have a team of over 80 people who give up their time to love and serve people who are living in poverty or in some form of addiction. A massive thank you to all of you for your help.

Beneficiaries of our services

We welcome people of all backgrounds and ages into COTS, whether in Preston, Barnoldswick or Burnley. We have a small but growing number of elderly people who come to the church in Burnley to play games, keep warm in the winter, and fellowship to keep loneliness at bay. Sadly, we are seeing children coming to access our services, specifically housing and mental health support. Below is a short story from someone who has been supported in 2022.

Sharon

Sharon has been volunteering at Loaves & Fishes for several months now and has become a valued member of our team. So we thought it would be a good idea to give her the opportunity to share her volunteering journey with you.

"Before I started volunteering at Loaves & Fishes I had been through some tough times and was lacking in personal confidence, I felt I had no purpose in my life, no joy. I had heard that I could get some help in the cafe so I popped in for a chat and a food parcel. For some reason I felt better after sharing my struggles with the person in the cafe so I kept coming back. After a while I decided to apply to volunteer and after a chat with Joanne I started helping in the kitchen serving coffees, cooking food and cleaning.

I recently had the pleasure of meeting a wonderful woman who has left a positive impact on my own life. This lady's husband passed away due to complications related to COVID-19, she was struggling emotionally and financially with her loss and grief. Despite all of the difficulties she has faced, she has remained strong and resilient. She is now a regular in the cafe and we have become good friends. Every time she comes in, she brings a smile to my face. Her presence is a reminder to me that we can all find joy in the dark times.

Church On The Street Ministries Trustees' annual report for the year ended 31 December 2022

Volunteering is not just about giving back to my local community and helping those who need it most. Additionally, volunteering has helped me in my own life. It has helped grow my relationship with my children, I feel much happier, healthier, and more joyful. Surprisingly, volunteering has been a way for me to find my way to Jesus through the morning devotions and prayer times. I am now reading my Bible which is specifically for dyslexic people – I never knew they existed.

I can honestly say that I have found confidence, joy and a purpose in my life."

Financial review

During the year the total income for the charity was £411,836 (2021: £442,889) consisting of £14,742 (2021: £5,000) restricted and £397,094 (2021: £437,889) unrestricted income. The total expenditure for the year was £477,887 (2021: £229,883). The deficit generated during the year was -£66,051 (2021: surplus of £213,006).

At end of the year the total funds of the charity were £585,057 (2021: £651,108) consisting of £10,749 (2021: £Nil) restricted funds and £574,308 (2021: £651,109) of unrestricted funds.

Income

The income that the charity received in 2022 has come from a variety of sources and has been allocated as unrestricted funds. The general public have donated £270,803. Weekly church tithing from Preston and Burnley totalled £15,544. From donations from the general public and church tithing we have been able to claim £25,579 in Gift Aid. The COTS retail outlets, Charity Shop, Just for Kids, and Loaves & Fishes generated an income of £69,280 which includes £2,613 from selling unused clothing for recycling.

The total income allocated to restricted funds for 2022 is £14,742. The sources of restricted funds are general donations from the general public £4,897 and funds sourced from grants £9,845. We would like to thank the Souter Charitable Trust, The Duchy of Lancaster, Healthy Activities and Food programme, and Lancashire County Council for their support through grants.

Expenditure

There was a total expenditure of £477,887 in 2022. The primary expenditure includes charity administration costs of £30,126. Those costs include accountancy, HR and legal support, insurance, printing, postage, and stationery, and telephone costs.

The cost of the charitable activities of Church on the Street totalled £57,871 which includes cafe expenditure £26,294, emergency accommodation 3,055, funeral support £8,154, food bank £2,378 and outreach costs of £8,009.

Employing staff and managing over 60 volunteers cost £223,112.79 in 2022 which includes salaries £210,782, volunteer expenses £6,025, and staff expenses of £6,305.

In 2022 we leased several premises: Hammerton Street, Charity Shop, Just for Kids, Loaves & Fishes, and two storage units used for charity stock. The cost of these leases totalled £68,006 as well as the rising costs of utilities which totalled £19,541, and cleaning, repair and maintenance costs totalling £7,694.

Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a reserve of approximately three months of operational costs, currently £120,000, is appropriate given the risks faced

Church On The Street Ministries Trustees' annual report for the year ended 31 December 2022

by the charity and the sustainability of its different income streams. As of 31st December 2022, free reserves were £319,301.

Related parties and relationships with other organisations

In 2022 there were no related party transactions other than those described in note 10 in the accounts

We would like to thank the following organisations for their support throughout 2022 and we hope we can build on the relationship in 2023. We have been partnering with the NHS, specifically Lancashire & South Cumbria NHS Foundation Trust. The NHS provide a variety of services throughout 2022 including mental and physical health assessments, wound care, dieticians, and opticians. Inspire have been supporting people with advice, referrals and guidance around substance misuse. Red Rose Recovery provides opportunities for people who are in or are seeking recovery from addiction, mental health problems, and offending behaviours. We have a growing relationship with Burnley Pendle & Rossendale Council For Voluntary Service who have been helping COTS with DBS checks, finding volunteers, as well as providing support from social prescribing teams who are based at COTS two days a week.

Pendleside Hospice is supporting COTS through the provision of training courses for our volunteers and staff. Third Sector Accountancy has been invaluable in helping to keep our accounts in line with regulatory requirements. We would also like to thank Carbon Creative, Megan Holland, and Studio Baba for their creative skills in developing our new website, copywriting, design work and general help with raising awareness of the work we do.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO) formed on 13 February 2020 and registered as a charity on that date. The charity was established under a constitution which established the objects and powers of the charity, and is governed by that constitution.

In the event of winding up, members of the charity have no liability to contribute to the assets of the charity and have no personal responsibility for settling the charity's debts and liabilities. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Appointment of charity trustees every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently

Church On The Street Ministries
Trustees' annual report for the year ended 31 December 2022

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 05 / 10 / 2023 and signed on their behalf by:



Alastair Barrie

Trustee

Church On The Street Ministries
Independent examiner's report to the trustees
for the year ended 31 December 2022

I report on the accounts of the charity for the year ended 5 April set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Scott Lockwood ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Date: 09 / 10 / 2023

Church On The Street Ministries
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	311,926	14,742	326,668	390,102	5,000	395,102
Charitable activities	4	15,760	-	15,760	-	-	-
Other trading activities	5	69,408	-	69,408	47,787	-	47,787
Total income		397,094	14,742	411,836	437,889	5,000	442,889
Expenditure on:							
Raising funds	6	67,983	-	67,983	16,700	-	16,700
Charitable activities	7	405,911	3,993	409,904	208,183	5,000	213,183
Total expenditure		473,894	3,993	477,887	224,883	5,000	229,883
Net income/(expenditure) for the year	8	(76,800)	10,749	(66,051)	213,006	-	213,006
Net movement in funds for the year		(76,800)	10,749	(66,051)	213,006	-	213,006
Reconciliation of funds							
Total funds brought forward		651,108	-	651,108	438,102	-	438,102
Total funds carried forward		574,308	10,749	585,057	651,108	-	651,108

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Church On The Street Ministries
Charity number 1187927
Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	255,008	19,158
Intangible assets	14	22,446	-
		277,454	19,158
Current assets			
Debtors	15	35,481	18,536
Cash at bank and in hand		284,008	620,535
		319,489	639,071
Liabilities			
Creditors: amounts falling due in less than one year	16	(11,886)	(7,121)
		307,603	631,950
Total assets less current liabilities		585,057	651,108
Net assets		585,057	651,108
The funds of the charity:			
Restricted income funds	17	10,749	-
Unrestricted income funds	18	574,308	651,108
		585,057	651,108
Total charity funds		585,057	651,108

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 11 to 22 form part of these accounts.

Approved by the trustees on 05 / 10 / 2023

and signed on their behalf by:



Alastair Barrie (Trustee)



Hannah Emmett (Treasurer, Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Church On The Street Ministries meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of operating charity shops.
- Expenditure on charitable activities includes the costs of providing various activities and facilities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

g Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings *	0%
Leasehold improvements	over the life of the remaining lease
Equipment, furniture and fittings	20%
Vehicles **	20%, previously 10%

* The freehold land and buildings relate to a church building and associated land acquired late in December 2022. The trustees have determined that the residual value (based on prices at the time of acquisition) of the building is not materially different from the carrying amount of the asset and the building has a very long useful life. As such the trustees have not deemed it appropriate to charge depreciation on the building. The freehold building will be subject to an annual impairment review going forward.

The freehold land is considered to have an indefinitely long useful life and as above no depreciation has been deemed required.

As the freehold land and building components have the same depreciation treatment it has not been deemed required to disclose the separate parts.

** Due to the nature of the asset, the trustees have decided to change the depreciation from 10% to 20%.

h Intangible fixed assets

Intangible fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Website	20%
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The development costs for the website have been capitalised as it is used both for public and beneficiary information about the charity's activities and services, and for fundraising. The charity generates considerable donation income via the website and so feels justified to capitalise its costs.

Notes to the accounts for the year ended 31 December 2022 (continued)

i Stock

The charity receives donations of clothing and other small household items which are sold at low cost to the general public through the charity shop. Estimating the fair value of donated goods for resale has been deemed impractical because of the volume of low-value items received and the associated costs of valuation have been deemed to outweigh the benefits of this information to users of the accounts and the charity. Hence the value to the charity of the donated goods sold is recognised as income when sold. The proceeds of sale have been categorised as 'Income from other trading activities' in the Statement of Financial Activities.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash funds held at bank accounts and as petty cash.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions of £753 at the year end, and this was paid in January 2023.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission and has no share capital. The registered office address is disclosed on page 1.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations	270,803	4,897	275,700	376,028	-	376,028
Gift aid	25,579	-	25,579	7,923	-	7,923
Tithe	15,544	-	15,544	6,151	-	6,151
Grants	-	9,845	9,845	-	5,000	5,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	311,926	14,742	326,668	390,102	5,000	395,102
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Charitable trading	15,760	-	15,760	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,760	-	15,760	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Charity shops and café income	69,280	-	69,280	47,787	-	47,787
Other income	128	-	128	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	69,408	-	69,408	47,787	-	47,787
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Staff and volunteer costs	12,998	-	12,998	-	-	-
Card/donation processing fees	3,206	-	3,206	2,642	-	2,642
Charity shop costs	26,371	-	26,371	8,721	-	8,721
Cost of goods sold	3,832	-	3,832	-	-	-
Marketing and advertising	-	-	-	3,632	-	3,632
Printing, postage and stationery	321	-	321	-	-	-
Administrative and sundry expenses	1,293	-	1,293	1,682	-	1,682
Telephone	1,574	-	1,574	23	-	23
Depreciation	18,388	-	18,388	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	67,983	-	67,983	16,700	-	16,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

7 Analysis of expenditure on charitable activities

	2022 £	2021 £
Staff and volunteer costs	207,751	74,316
Marketing	10,918	5,752
Administrative and sundry expenses	7,681	2,490
Rent	47,193	41,499
Utilities	19,513	8,643
Repairs and maintenance	2,558	21,546
Insurance	1,681	1,556
Motor expenses	7,602	7,189
Pastor services	-	9,750
Telephone	2,728	1,977
Printing, postage and stationery	3,566	1,229
Charitable activities (various)	53,972	23,098
Church Service Expenses	2,651	-
Conference & Events	793	-
Counselling Support & Supervision	455	-
Computer costs	-	2,114
Training	2,363	2,091
Professional fees	22,151	2,739
Bank charges	1,066	44
Depreciation	4,545	2,665
Interest	-	-
Profit and loss on disposal of asset	10,717	4,485
	<hr/>	<hr/>
	409,904	213,183
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	3,993	5,000
Unrestricted expenditure	405,911	208,183
	<hr/>	<hr/>
	409,904	213,183
	<hr/> <hr/>	<hr/> <hr/>

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	22,933	2,665
Loss/(profit) on disposal of fixed assets	10,717	4,485
Operating lease rentals:		
Property	49,406	650
Independent examiner's fee	1,800	960
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	198,000	71,890
Social security costs	9,211	1,152
Pension costs	3,571	1,274
	<u>210,782</u>	<u>74,316</u>

No employee had employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 12 (2021: 4).

The average full time equivalent number of staff employed during the period was 9 (2021: 4).

The key management personnel of the charity comprise the trustees, the Lead Pastor and the Operations Director. The total employee benefits of the key management personnel of the charity were £86,854 (2021: £39,698).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No trustee received travel and subsistence expenses during the year as part of their role as a trustee of the charity (2021:£Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Related party transactions during the year were as follows: Peter Savage provided some shelving work for the Barnoldswick shop in Albert Road. The value of the work was £2,650. Peter Savage is married to Gill Savage, a trustee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2022	2021
	£	£
Pendle Borough Council	1,845	-
Lancashire County Council	3,000	-
	<u>4,845</u>	<u>-</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Freehold land and buildings £	Leasehold improvements £	Equipment, furniture and fittings £	Vehicles £	Total £
Cost					
At 1 January 2022	-	4,061	12,502	4,750	21,313
Additions	203,596	28,394	37,510	-	269,500
Disposals	-	(6,616)	-	(4,750)	(11,366)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	203,596	25,839	50,012	-	279,447
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 January 2022	-	609	1,506	40	2,155
Charge for the year	-	12,919	10,014	-	22,933
Disposals	-	(609)	-	(40)	(649)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	12,919	11,520	-	24,439
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 31 December 2022	203,596	12,920	38,492	-	255,008
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 December 2021</i>	-	3,452	10,996	4,710	19,158
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

14 Fixed assets: intangible assets

Cost	Website £
At 1 January 2022	-
Additions	22,446
	<hr/>
At 31 December 2022	22,446
	<hr/> <hr/>
Depreciation	
At 1 January 2022	-
Charge for the year	-
	<hr/>
At 31 December 2022	-
	<hr/> <hr/>
Net book value	
At 31 December 2022	22,446
	<hr/> <hr/>
<i>At 31 December 2021</i>	-
	<hr/> <hr/>

15 Debtors

	2022 £	2021 £
Trade debtors	3,380	-
Other debtors	3,300	9,673
Prepayments and accrued income	28,801	8,863
	<hr/>	<hr/>
	35,481	18,536
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,204	3,979
Other creditors and accruals	2,508	1,797
Deferred income	3,380	-
Taxation and social security costs	3,794	1,345
	<hr/>	<hr/>
	11,886	7,121
	<hr/> <hr/>	<hr/> <hr/>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Lancashire County Council	-	3,000	(710)	-	2,290
Souter Charitable Trust	-	5,000	(497)	-	4,503
Pendle Borough Council	-	1,845	(807)	-	1,038
Christmas donations	-	500	(458)	-	42
Food Bank donations	-	4,397	(1,521)	-	2,876
Total	-	14,742	(3,993)	-	10,749

Comparative period

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
<i>The Building Recovery in Communities (BRiC) Fund - via Red Rose Recovery Lancashire Ltd</i>	-	5,000	(5,000)	-	-
Total	-	5,000	(5,000)	-	-

Name of restricted fund	Description, nature and purposes of the fund
Red Rose Recovery Lancashire Ltd	grant to contribute to costs of recovery programmes
Lancashire County Council	grant towards purchasing of stock for the food bank
Souter Charitable Trust	funding to cover the increased cost of purchasing perishable goods for use within the Cots Hub Café
Pendle Borough Council	grant funding to cover the costs of providing healthy hot meals to children on the Healthy Activities and Food (HAF) programme
Christmas donations	individual donors, donations to provide a Christmas meal on Christmas Day at Cots
Food Bank donations	various donations towards the food bank operation

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General fund	651,108	397,094	(473,894)	(335,008)	239,300
Designated church refurbishment fund	-	-	-	80,000	80,000
Designated fixed asset reserve	-	-	-	255,008	255,008
	<u>651,108</u>	<u>397,094</u>	<u>(473,894)</u>	<u>-</u>	<u>574,308</u>

Comparative period

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
<i>General fund</i>	<i>438,102</i>	<i>437,889</i>	<i>(224,883)</i>	<i>-</i>	<i>651,108</i>
	<u><i>438,102</i></u>	<u><i>437,889</i></u>	<u><i>(224,883)</i></u>	<u><i>-</i></u>	<u><i>651,108</i></u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

Designated church
refurbishment fund

These funds have been set aside to cover the cost of refurbishing the church building

Designated property
assets fund

The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	277,454	-	-	277,454
Net current assets/(liabilities)	(38,154)	335,008	10,749	307,603
	<u>239,300</u>	<u>335,008</u>	<u>10,749</u>	<u>585,057</u>

Church On The Street Ministries

Notes to the accounts for the year ended 31 December 2022 (continued)

Note 19 continued
Comparative period

	<i>General fund</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	<i>Total 2021</i> £
<i>Tangible fixed assets</i>	19,158	-	-	19,158
<i>Net current assets/(liabilities)</i>	631,950	-	-	631,950
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	651,108	-	-	651,108
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2022	2021
	£	£
Less than one year	49,733	7,800
One to five years	67,650	30,550
	<hr/>	<hr/>
	117,383	38,350
	<hr/> <hr/>	<hr/> <hr/>

CHURCH ON THE STREET MINISTRIES

England & Wales - Charity number 1187927

Accounts

REGISTERED COMPANY NUMBER: CE020676 (England and Wales)
REGISTERED CHARITY NUMBER: 1187927

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
CHURCH ON THE STREET MINISTRIES
(A CHARITABLE INCORPORATED ORGANISATION)

**CHURCH ON
THE STREET**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

CHURCH ON THE STREET MINISTRIES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17

CHURCH ON THE STREET MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees who are also directors of the company for the purposes of company law, present their report with the financial statements of the charitable company for the year ended 31st December 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 1st January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE020676 (England and Wales)

Registered Charity number

1187927

Registered office

1-7 Hammerton Street
Burnley
Lancashire
BB11 1NA

Trustees

M L Hirst – Chair
K P Whittaker (resigned 28th February 2021)
P A Frankel (resigned 28th February 2021)
S L Fleming (resigned 31st August 2021)
G Savage (appointed 1st March 2021)
H Emmett - Treasurer (appointed 1st March 2021)

Company Secretary

S L Fleming (resigned 6th September 2021)
A Barry (appointed February 2022)

Key Management Personnel

C Cherrill – Operations Director
M Fleming – Senior Pastor

Independent Examiner

Mark Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

HSBC
12 Manchester Road
Burnley
Lancashire
BB11 1JH

CHURCH ON THE STREET MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The senior leadership team consists of Pastor Mick Fleming (Lead Pastor) and Christopher Cherrill (Operations Director). The leadership team is supported by Nicola Leverett (Support Manager). The senior leadership team provides overall direction of the charity and is accountable to the trustees.

Risk Management

An overall risk assessment has been carried out by the Operations Director and is approved by the trustees. The risk assessment is reviewed on a yearly basis by the Operations Director and Trustees. The risk assessment includes the following areas:

- Financial
- Health & Safety
- Fire
- Safeguarding

OBJECTIVES AND ACTIVITIES

1. To advance the Christian religion in Burnley for the benefit of the public through the holding of street ministries, providing a place of worship, regular prayer meetings and bible studies to enlighten others about the basis of the Christian faith.
2. The prevention or relief of poverty in Burnley by providing items and services to individuals in need.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

To achieve these objectives, COTS provides regular public worship, open to all. We make provision of sacred space for personal prayer and contemplation. We also carry out Pastoral work, including helping those in need and visiting the sick and the bereaved. Other activities include teaching of Christianity through sermons, courses and small groups. We also promote Christianity through the media, and the distribution of literature. We actively provide support for people who are; homeless, suffering with addiction, living in some form of poverty, need mental health support, lonely, need food or clothing.

Public benefit

The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011, to demonstrate a public benefit.

CHURCH ON THE STREET MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

Activities

- Church services, prayer meetings and bible studies
- Food bank
- Hot food provision 2 evenings per week
- COTS Cafe: Free hot drinks and sandwiches available 7 days a week
- Hot Showers: Available 7 days a week
- Laundry facilities: Available 5 days a week
- Counselling: Available 2 days a week
- Benefits, debt, and housing advocate: Available 3 days a week
- Recovery groups
- Twelve Step Programme
- Funeral support and the provision of memorial services - includes financial assistance
- Free school uniform vouchers available in August
- Electric and gas energy top up
- Christmas day lunch provided
- Listening and prayer support
- Working in partnership with the following organisations we provide
- Mental health and medical drop in (NHS)
- Rehabilitation access (Elisha House)
- Housing for the homeless (Gateway)
- Hep C testing (NHS)
- Needle Exchange (NHS)
- Charity shop in Barnoldswick

During 2021 we have been able to provide all our activities with the help of an amazing team of volunteers. We have teams of volunteers helping at the charity shop, in the cafe, food bank and in administration roles.

Performance

- Established the main church building into a community hub
- New branding and website went live throughout 2021
- Signed a new lease for a community cafe in Barnoldswick which is due to open May 22
- The number of paid staff increased from 2 in January 2021 to 7 in December, 2021
- New partnerships are being formed to provide access to those in need - specifically around mental health, addiction and homelessness
- Duke and Duchess of Cambridge visited COTS in January 2022
- Pastor Mick is increasingly being invited to speak on a national level about the realities of poverty in the UK
- Set up the fuel top up service to provide a £20 top up onto a person's energy card

CHURCH ON THE STREET MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

FINANCIAL REVIEW

Total income for 2021 was £442,889 a decrease of 6.4% from 2020 - the main income has come through the following income streams:

Barnoldswick charity shop	£47,787
Church Tithing	£6,151
Grants	£5,000
Stewardship	£1,217
SWD Clothing	£2,228
General Donations (Individuals, Organisations)	£372,458
Gift Aid	£7,923

Total expenditure for 2021 was £229,883 an increase of 471% from 2020 - this is due to the growth of Church on the Street and the increase in its charitable activity, including the lease of property, property operating costs, consumables, staff salaries and property renovation costs.

The surplus carried over from 2021 into 2022 is £213,006 this provides a healthy start to the year and enables COTS to invest in a new community cafe in Barnoldswick, the production of recovery resources available on the website, a recovery academy, and continue its charitable activities.

Investment policy

The Trustees regularly monitor the available cash reserves of the charity and seek to maximise the interest earned on such funds via the use of interest bearing bank deposit accounts and short term bonds.

Reserves policy

To ensure that the Church on the Street can continue to operate, a period of running costs needs to be held in reserve. These reserves may also be needed to meet any special circumstances such as the breakdown of the van or essential office machinery, legal costs and liabilities should the organisation have to close. COTS aims to have reserves equivalent to six months of the current year's core annual expenditure.

The 2021 expenditure stands at £229,000.

Church on the Street will aim to hold a minimum of £125,000 in reserve.

CHURCH ON THE STREET MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

Principal sources of funds

Church on the Street have four primary sources of income, these include:

- One off donations by individuals / organisations through online, cash, cheque or BACS
- Regular donations by individuals / organisations through BACS or Paypal
- Tything from church services
- Income generated from charity shop

The donations have supported the key objectives of the charity in the following ways:

- Lease and running costs of Church on the Street primary facilities
- Lease and running costs of the charity shop
- Salaries of employees
- Consumables for the COTS cafe
- School uniform vouchers
- Heating top up payments
- Funeral expenses
- Vehicle running costs
- Improvements and maintenance to the existing buildings
- New website and branding for Church on the Street
- Setting up of laundry facilities
- Food for the food bank

ACKNOWLEDGEMENTS

We would not be able to do what we do without the help and support of many individuals, companies and organisations throughout the UK. On behalf of the whole team at COTS, a big "Thanks" from all of us!

CHURCH ON THE STREET MINISTRIES

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP and FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

ON BEHALF OF THE BOARD:



.....
A Barry
Company Secretary

Date: 11th April 2022

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF CHURCH ON THE STREET MINISTRIES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 11th April 2022

CHURCH ON THE STREET MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total Funds £
INCOMING RESOURCES					
Donations and legacies	3	383,951	-	383,951	464,098
Other trading activities	4	47,787	-	47,787	4,176
Other income	5	6,151	5,000	11,151	10,066
Total incoming resources		437,889	5,000	442,889	478,340
RESOURCES EXPENDED					
Charitable activities	6	213,965	5,000	218,965	37,893
Raising funds	7	10,918	-	10,918	2,345
Total resources expended		224,883	5,000	229,883	40,238
NET SURPLUS		213,006	-	213,006	438,102
Transfers		-	-	-	-
NET MOVEMENT IN FUNDS	16	213,006	-	213,006	438,102
RECONCILIATION OF FUNDS					
Total funds brought forward		438,102	-	438,102	-
TOTAL FUNDS CARRIED FORWARD		651,108	-	651,108	438,102

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

CHURCH ON THE STREET MINISTRIES

**BALANCE SHEET
AT 31ST DECEMBER 2021**


	Notes	31.12.21 £	31.12.20 £
FIXED ASSETS			
Tangible assets	11	19,158	6,748
CURRENT ASSETS			
Stocks		-	-
Debtors	12	18,536	534
Cash at bank		620,535	430,820
		<u>639,071</u>	<u>431,354</u>
CREDITORS			
Amounts falling due within one year	13	7,121	-
NET CURRENT ASSETS		<u>631,950</u>	<u>431,534</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>651,108</u>	<u>438,102</u>
CREDITORS			
Amounts falling due after more than one year	14	-	-
NET ASSETS		<u>651,108</u>	<u>438,102</u>
FUNDS	16		
Unrestricted funds		651,108	438,102
Restricted funds		-	-
TOTAL FUNDS		<u>651,108</u>	<u>438,102</u>

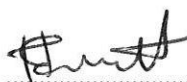
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The trustees have prepared the accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102 (effective 1st January 2015).

The financial statements were approved by the Board of Trustees on 11th April 2022 and were signed on its behalf by:


.....
M L Hirst
Chairman


.....
H Emmett
Trustee

The notes form part of these financial statements

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. STATUTORY INFORMATION

Church On The Street Ministries is a charitable incorporated organisation, registered in England and Wales. The charity's registered number and registered office address can be found on the Company Information page. Each member's personal liability is limited to an amount not exceeding £1.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees have taken advantage of the provisions of section 474(1) of the Companies Act 2006 and have prepared an income and expenditure account instead of a profit and loss account.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable are accounted for when due. Income is deferred when it is received in advance of the period to which it relates.

Investment income is recognised on a receivable basis.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and fixtures	-20% on cost
Motor vehicles	-10% on cost

Taxation

The charity is exempt from corporation 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.

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

The notes form part of these financial statements

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The major item in the financial statements where these judgements and estimates must be made is in relation to the pension scheme. Management consult with experts to provide appropriate assumptions on which to calculate projected funding position for the scheme.

3. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations from organisations	18,107	56,665
Paypal donations	212,993	202,905
Donations from individuals	78,614	159,406
Donations (cheques)	21,545	31,341
Donations – street and other	44,769	13,781
Gift aid	7,923	-
	<u>383,951</u>	<u>464,098</u>

In 2020, of the total donation and legacy income, £464,098 was unrestricted and £nil was restricted funds.

4. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Charity shop income	47,787	4,176
	<u>47,787</u>	<u>4,176</u>

In 2020, of the other trading activities, £4,176 was unrestricted and £nil was restricted funds.

The notes form part of these financial statements

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

5. OTHER INCOME

	31.12.21	31.12.20
	£	£
Tithe income	6,151	5,066
Grant income	5,000	5,000
	<u>11,151</u>	<u>10,066</u>

In 2020, of the total other income, £5,066 was unrestricted and £5,000 was restricted funds.

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 31.12.21	Total 31.12.20
	£	£	£	£
Staff costs	74,316	-	74,316	-
Rent	49,154	-	49,154	4,977
Utilities	9,709	-	9,709	96
Insurance	1,556	-	1,556	458
Motor and travel	7,189	-	7,189	3,697
Paster services	9,750	-	9,750	14,950
Telephone	2,000	-	2,000	72
Printing, postage and stationery	1,229	-	1,229	831
Charitable donations	18,098	5,000	23,098	11,303
Computer costs	2,114	-	2,114	205
Sundry costs	2,638	-	2,638	1,004
Training	2,091	-	2,091	-
Repairs and maintenance	21,546	-	21,546	-
Professional fees	2,739	-	2,739	-
Bank charges	2,686	-	2,686	-
Depreciation	2,665	-	2,665	300
Profit and loss on disposal	4,485	-	4,485	-
	<u>213,965</u>	<u>5,000</u>	<u>218,965</u>	<u>37,893</u>

In 2020, of the total costs of charitable activities, £32,893 was unrestricted and £5,000 was restricted funds.

7. FUNDRAISING COSTS

	Unrestricted funds	Restricted funds	Total 31.12.21	Total 31.12.20
	£	£	£	£
Advertising	10,918	-	10,918	2,345
	<u>10,918</u>	<u>-</u>	<u>10,918</u>	<u>2,345</u>

In 2020, of the total costs of charitable activities, £2,345 was unrestricted and £nil was restricted funds.

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

8. NET OUTGOING RESOURCES

Net resources are stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation	2,665	300
Independent examiner's fee	960	-
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' Remuneration

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

10. STAFF COSTS

	Total	Total
	31.12.21	31.12.20
	£	£
Wages and salaries	71,890	-
Social security costs	1,152	-
Other pension costs	1,274	-
	<u> </u>	<u> </u>
	74,316	-
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Employees	4	-
	<u> </u>	<u> </u>

No employees were paid over £60,000 during the year, nor for the year ended 31st December 2020.

During the year, key management personnel were paid a total of £39,698 (2020: £nil).

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Equipment & fixtures £	Motor Vehicles £	Totals
COST			
At 1st January 2021	1,654	5,394	7,048
Additions	14,909	4,750	19,659
Disposals	-	(5,394)	(5,394)
	<u>16,563</u>	<u>4,750</u>	<u>21,313</u>
DEPRECIATION			
At 1st January 2021	30	270	300
Charge for year	2,085	580	2,665
Eliminated on disposal	-	(810)	(810)
	<u>2,115</u>	<u>40</u>	<u>2,155</u>
NET BOOK VALUE			
At 31st December 2021	<u>14,448</u>	<u>4,710</u>	<u>19,158</u>
At 31st December 2020	<u>1,624</u>	<u>5,124</u>	<u>6,748</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	9,673	-
Prepayments	8,863	534
	<u>18,536</u>	<u>534</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	3,979	-
Taxation and social security	1,345	-
Accruals and deferred income	1,797	-
	<u>7,121</u>	<u>-</u>

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Fixed assets	19,158	-	19,158	6,748
Net current assets	631,950	-	631,950	431,354
	<u>651,108</u>	<u>-</u>	<u>651,108</u>	<u>438,102</u>

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	438,102	213,006	651,108
Total unrestricted funds	<u>438,102</u>	<u>213,006</u>	<u>651,108</u>
Restricted funds			
Grant income	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>438,102</u>	<u>213,006</u>	<u>651,108</u>

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General fund	437,889	(224,883)	-	213,006
Total unrestricted funds	<u>437,889</u>	<u>(224,883)</u>	<u>-</u>	<u>213,006</u>
Restricted funds				
Grant income	5,000	(5,000)	-	-
Total restricted funds	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>442,889</u>	<u>(229,883)</u>	<u>-</u>	<u>213,006</u>

CHURCH ON THE STREET MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

16. OPERATING LEASE COMMITMENTS

	31.12.21 £	31.12.20 £
Expiry date:		
Within one year	-	-
Between one and five years	<u>63,018</u>	<u>-</u>
	<u><u>63,018</u></u>	<u><u>-</u></u>

CHURCH ON THE STREET MINISTRIES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31.12.21	31.12.20
	£	£
INCOMING RESOURCES		
Appeals and donations	376,028	464,098
Charity shop income	47,787	4,176
Tithe income	6,151	5,066
Gift aid	7,923	-
Grant income	5,000	5,000
	<u>442,889</u>	<u>473,340</u>
Total incoming resources	442,889	473,340
RESOURCES EXPENDED		
Charitable activities		
Staff costs	74,316	-
Rent	49,154	4,977
Utilities	9,709	96
Insurance	1,556	458
Motor and travel	7,189	3,697
Paster services	9,750	14,950
Telephone	2,000	72
Printing, postage and stationery	1,229	2,981
Charitable donations	23,098	9,153
Computer costs	2,114	205
Sundry expenses	2,638	1,004
Training	2,091	-
Advertising	10,918	2,345
Repairs and maintenance	21,546	-
Professional fees	2,739	-
Bank charges	2,686	-
Depreciation	2,665	300
Profit and loss on disposal	4,485	-
Total resources expended	229,883	40,238
NET SURPLUS	213,006	438,102

This page does not form part of the statutory financial statements

CHURCH ON THE STREET MINISTRIES

England & Wales - Charity number 1187927

Accounts

Company registration number: CE020676

Charity registration number: 1187927

Cots

Church On The Street Ministries

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the period from 13 February 2020 to 31 December 2020

Hargreaves Brown & Benson
1 Bond Street
Colne
Lancashire
BB8 9DG

Church On The Street Ministries

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Notes to the Financial Statements	16 to 24

Church On The Street Ministries

Reference and Administrative Details

Trustees

M L Hirst - Chair (Appointed 13th February 2020)

K P Whittaker - Chair (Appointed 13th February 2020, Resigned 28th February 2021)

P A Frankel (Appointed 13th February 2020, Resigned 28th February 2021)

S L Fleming (Appointed 8th June 2020)

G Savage (Appointed 1st March 2021)

H Emmett (Appointed 1st March 2021)

Secretary

S L Fleming

Key Management

Michael Fleming

Principal Office

21 Alexander Grove

Burnley

Lancashire

BB12 6DJ

Legal Status

Charitable Incorporated Organisation

Governing Instrument

CIO Foundation – Registered 13 February 2020

Company Registration Number

CE020676

Charity Registration Number

1187927

Independent Examiner

Hargreaves Brown & Benson

1 Bond Street

Colne

Lancashire

BB8 9DG

Bankers

HSBC

12 Manchester Road

Burnley

Lancs

BB11 1JH

Church On The Street Ministries

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 December 2020.

Objectives and activities

Objects and aims

1. To advance the Christian religion in Burnley for the benefit of the public through the holding of street ministries, providing a place of worship, regular prayer meetings and bible studies to enlighten others about the basis of the Christian faith.
2. The prevention or relief of poverty in Burnley by providing items and services to individuals in need.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

To achieve these objectives, COTS provides regular public worship, open to all. We make provision of sacred space for personal prayer and contemplation. We also carry out Pastoral work, including helping those in need and visiting the sick and the bereaved. Other activities include teaching of Christianity through sermons, courses and small groups. We also promote Christianity through the media, and the distribution of literature. We actively support the homeless, people suffering with addictions, people in poverty, and people with complex needs. Its available to anyone who needs help.

Church On The Street Ministries

Trustees' Report

Objectives, strategies and activities

Our activities throughout 2020

1. Worship, Prayer and Bible Studies

We meet regularly (predominantly via Zoom due to tier restrictions) to share in worship, prayer and Bible studies. Where we have been able, and subject to strict social distancing, we've met in public open areas on Sundays for worship. Bible studies were initially carried out every Monday, Tues, Thurs and Friday via Zoom – but this is now down to just one day per week, on Wednesday, and is proving to be popular. We meet weekly as follows:

Wednesday Bible Study 7pm

Sunday Worship, Prayer and Fellowship 1030am

2. Food Provision

We operate foodbanks at the following locations:

Tuesday Outside McDonalds, Burnley Town Centre 1pm

Sion Baptist Church, Burnley 2pm

Wednesday William Thompson Car Park (hot food included) 6pm

Basic medical care is also provided by a trained nurse practitioner for those not GP registered.

Thursday William Thompson Car Park 6pm

Friday Outside McDonalds, Burnley Town Centre 1pm

Saturday St Matthews Church, Burnley 9am

Sunday After the Church Service (COVID-19 dependent) 12.30pm

A delivery van distributes food parcels, daily, to those who struggle to attend the food banks.

3. Recovery Groups

We operate the following Recovery Groups throughout the week, subject to COVID-19 restrictions. It's available to anybody, not just for those with substance/alcohol use disorders; anyone with hurts, habits and hang-ups can come along. We encourage all to actively participate:

Tuesday Sion Park Community Hub Preston 7pm

Sion Baptist Church, Burnley 7.30pm

Friday St Joseph's, Barnoldswick 7.30pm

Church On The Street Ministries

Trustees' Report

4. Funeral Support and Memorial Services

Designed to help poor people and their families cover the cost of unexpected and sudden bereavement. Addicts die young! Poor people die young! We're here to help them in every way we can. Each application to the Charity is discussed by the Trustees and Pastor Michael Fleming conducts funerals for free (where applicable) and pastoral care as appropriate. Some financial assistance is also considered for supporting the costs of the undertaker's fees. Many people are now asking Pastor Michael Fleming to conduct Memorial Services, and this in itself is generating more pastoral and counselling work.

5. Home Schooling Packs

Throughout the COVID-19 crisis we noticed that many families were missing out on crucial services because they lacked access to the internet. One particular example was home schooling. In May 2020, we provided carefully prepared home-schooling packs (gov.uk recommended) for children from reception right through to year 8. These packs also came with notepads, pens and pencils and supported 55 families, providing 92 school packs.

6. School Uniform Grants and SACKS (Shoes and Coats for Kids)

We provided funds for parents who struggled to clothe their children, prior to the start of the new School Year. The COVID-19 pandemic has hit families particularly hard and COTS provided vouchers (£30 each) to beneficiaries who asked us for support. We also carried out our "SACKS" campaign in November, which was an extension to the grant scheme – this was specifically for children's coats and shoes prior to the onset of winter weather.

7. Shoebox Appeal

A Shoebox Appeal was carried out during the festive period where people were asked to fill a shoebox, or a large freezer bag, with items which would be handed out to those in need. Items included hats, gloves, socks, wipes, water bottles, chocolate, protein snacks, hand and foot warmers, comb/brush, vaseline, savlon, plasters, toothbrushes and toothpaste.

8. Pastor Michael Fleming's book - Power in the name of Jesus

Published independently and available on Amazon, Pastor Michael Fleming's book is a powerful story of hope, redemption and a mother's prayers being answered. The book goes into detail on how God turned a man with 34 years of addiction, violence, crime, homelessness and hopelessness into a man who is humble, loving, transparent, kind, gentle, law-abiding and generous. It is a story of a powerful ministry to those on the street as well as to the church and the world at large - a story that will challenge all in their daily walk and shows that there is always hope.

As it is a story of hope to many suffering in addiction and hopelessness, several copies of the book were distributed to the public for free with active encouragement to not just read it, but to circulate it around to all within their social circles.

Church On The Street Ministries

Trustees' Report

9. BBC

At the end of November 2020, the BBC recorded a series of interviews with Pastor Michael Fleming and Father Alex Frost (St Matthews Church, Burnley) regarding the work that the Church and charity do in the Burnley area. The interviews were aired on national news (both 6pm and 10pm), together with “follow-up” interviews (also on national news). Extensive coverage was also made via the local TV news stations, national radio, and “The Jeremy Vine Show”. This reached a worldwide audience and the impact it made was enormous. Public donations have helped us to prepare for a solid foundation as we enter into 2021.

10. Charity Shop - Barnoldswick

The shop, our first ever charity shop, was founded in December 2020 and was an instant success. All stock is provided by public donations, and all proceeds from the sale of products go straight into promoting the charity’s aims and objectives.

11. Thanks and Appreciation

Thanks to all our grant providers who helped and supported us throughout 2020, including the Duchy of Lancaster Benevolent Fund, The Community Foundation for Lancashire, and the Clarkson Jersey Charitable Trust.

We received considerable support from families and individuals within the community. Business organisations also got involved including HBB, Warburtons, ALDI, Morrisons, Subway, Iceland, Kay & Sons, Brethertons Gold Line Tours, Greggs, Burnley Car Auctions, MGM, Crow Wood, Colne Rotary Club, Store First, Charter House, Rossendale Self Storage, Memories of Michael, Palin Media Group and Quicker Skips.

Many churches gave us support by providing funding, facilities and advertising our needs to the wider community; these included St Matthews (Burnley), Yedam Church (Manchester), Mount Zion Church (Cliviger), and the methodist circuit in Burnley and Pendle.

We received considerable support from the Church Safeguarding Consultancy; they did work in helping us establish our safeguarding framework and provided training and support for all our volunteers.

Many individuals took it upon themselves to get involved in considerable fundraising work, and others volunteered their time to support the Charity’s aims and objectives.

And finally a big thanks to all of you who have supported the charity throughout 2020. Without your help, we would not have been able to deliver our objectives. Everyone got stuck in, organising food collections, cooking food, packing the parcels, even providing funds for the van insurance!

On behalf of Church on the Street Ministries, a big “Thanks” from all of us!

Church On The Street Ministries

Trustees' Report

Public Benefit

"Church on the Street Ministries" not only provides an opportunity for regular Christian worship, it also encourages bible studies and prayer meetings throughout the week. The ministry also promotes community cohesion by demonstrating Christian unity and outreach in practical service and witness to the people of the Burnley area, especially through the work we do on the streets with the homeless and those with addictions and other needs.

We collect food donations at our numerous community drop off points; we rely heavily on contributions from the public and this has been well supported. As a charity we've managed well throughout the COVID-19 pandemic thanks to the generosity of our donors. With the donations we receive, we create food parcels that are specifically designed to consider the needs of rough sleepers, those experiencing homelessness or about to become homeless, and those in desperate poverty. All food parcels are distributed to homes and other locations in the area. At the peak of the pandemic, COTS was delivering approximately 100 food parcels per day.

There's also several foodbanks that we operate, and we help to coordinate hot meal services for the homeless at specific locations throughout the week. We also provide collection and delivery services – not just food, but also medical prescriptions and other critical services as required.

Throughout the COVID-19 crisis we noticed that many families were missing out on crucial services because they lacked access to the internet. One particular example was home schooling. In May 2020, we provided carefully prepared home-schooling packs (gov.uk recommended) for children from reception right through to year 8. These packs also came with notepads, pens and pencils and supported 55 families, providing 92 school packs.

We provide advice, guidance and support for rough sleepers, those experiencing homelessness or about to become homeless, individuals, families, single parents, those with disabilities and the elderly within our communities. As well as actively supporting people, we also 'signpost' hostels, day centres, night shelters, housing associations and departments, outreach teams and social services. In extraordinary circumstances we will enhance our support; for instance, helping with basic needs such as utility services – gas and electric. We also contact safeguarding teams and agencies when we feel people are at serious risk or are struggling to look after themselves. The team of volunteers at COTS have a wealth of knowledge within health and social care, are trained in safeguarding and are aware of the key indicators of mental health, substance misuse and domestic violence, and are able to make the correct referrals as appropriate.

Our charity has an ordained minister as its principle lead. He actively provides pastoral care and counselling for those who seek it, and the benefits of improved mental health is evident. Through our outreach work we are engaging with an ever-increasing number of people who experience isolation and loneliness. We have engaged door to door (adhering to social distancing rules) for those that need peer to peer support, and encourage anyone to contact us by phone, text or even to join us on social media groups and zoom. This has helped break down some barriers for those that would not usually interact and has been a huge benefit to those experiencing isolation throughout the COVID-19 pandemic.

We carry out several recovery group meetings in many locations throughout the week, including Burnley, Barnoldswick and Preston. These groups are available to anyone; not just for those with substance/alcohol use disorders – its available to anybody with hurts, habits and hang-ups.

Other key benefits that were available to the public in 2020 included helping families struggling to afford school uniforms, and financial help for those burdened with unreachable funeral costs following unexpected bereavement.

Church On The Street Ministries

Trustees' Report

Our mission statement

We base our values from the Bible, Matthew chapter 25 verses 35 and 36:

"For I was hungry and you gave me something to eat, I was thirsty and you gave me something to drink, I was a stranger and you invited me in, I needed clothes and you clothed me, I was sick and you looked after me, I was in prison and you came to visit me."

Financial review

During the year, the charity raised £423k in donations, £46k in fundraising (of which £5k was restricted), and £4k in trading activities. The charity spent £38k on charitable activities (of which £5k was restricted) and £2k on raising funds (via our charity shop). With a significantly healthy balance moving into 2021, the intention is to allocate significant funds on our new community hub.

Reserves policy

COTS needs reserves to ensure that the charity can continue to operate, by guaranteeing that a period of running costs can be covered. Reserves may also be needed to meet any special circumstances such as the breakdown of the van or essential office machinery, legal costs and liabilities should the organisation have to close. COTS aims to have reserves equivalent of six months of the current year's core annual expenditure estimated to be c. £100k.

Management of risk

The trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. The trustees review all major risks at each Trustees' Meeting relating to Health & Safety, Safeguarding and Financial Management.

Plans for the future

Based on unprecedented donations following the BBC coverage in November 2020, COTS will be hiring a "hub" for the next 5 years, a central "one-stop refuge" for beneficiaries to come and receive the help that they need. Some of the things being put in place for 2021 will include:

- Prayer and Christian based support
- Daily food provisions
- Clothing and provisions for warmth and shelter
- Recovery groups
- Mental health support
- Debt management
- Free computer access to assist with job seeking and benefits help
- Education to help people improve their basic reading and writing skills

Church On The Street Ministries

Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Church on the Street Ministries (COTS) is a Charitable Incorporated Organisation (CIO), charity number 1187927, its members are its charity trustees. Its governing document is a constitution registered 13 Feb 2020.

COTS became a registered charity in Feb 2020. Overall governance of COTS is the responsibility of the trustees. The day to day running of the organisation is delegated to the principal lead, currently covered by Pastor Michael Fleming.

On founding in Feb 2020, COTS had three trustees. These were:

Kevin Paul Whittaker	(Chair)	for 2 years
Mary Lillian Hirst	(Secretary)	for 3 years
Paul Anthony Frankel	(Treasurer)	for 4 years

Apart from the first charity trustees, every appointed trustee must be appointed for a term of four years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have a regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A further trustee joined us on the 13th June 2020, Sarah Louise Fleming, who also took over the role as appointed secretary.

The trustees meet on a monthly basis.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Church On The Street Ministries

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The trustees (who are also the directors of Church On The Street Ministries for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

Church On The Street Ministries

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP))

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Hargreaves Brown & Benson were appointed as independent examiners to the charity during the year and have expressed their willingness to help us in that capacity.

Approved by the trustees on 1st February 2021 and signed on their behalf by



Kevin Paul Whittaker - Chair

Church On The Street Ministries

Independent Examiner's Report to the trustees of Church On The Street Ministries

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 14 to 24.

The purpose of this schedule is to set out the basis on which we are to act as accountant and advisors to the CIO (the charity) in respect to the independent examination you have requested us to carry out under the *Charities Act 2011* (ChA 2011) and to clarify our respective responsibilities in respect of that work.

Our firm will act as independent examiners with Steven Wood (FCA) acting as the independent examiner.

1 Your responsibilities as trustees

1.1 Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:

(a) to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources of the charity in that year in accordance with the ChA 2011 and regulations thereunder;

(b) in preparing the account and statement, to:

(i) select suitable accounting policies and then apply them consistently;

(ii) make judgments and accounting estimates that are reasonable and prudent; and

(iii) prepare the financial statements on the going concern basis, considering in particular the charity's ability to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the activities of the charity will continue;

(c) for ensuring that the charity maintains sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity. You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error; and

(d) for safeguarding the assets of the charity and hence for taking reasonable steps to ensure the charity's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.

1.2 You have a duty to prepare an annual report for each financial year complying in its form and content with the ChA 2011 and regulations thereunder. You are also required to have regard to the relevant Statement of Recommended Practice *Accounting and Reporting by Charities*, published jointly by the Charity Commission for England and Wales, and any subsequent amendments or variations to this statement.

1.3 You are responsible for ensuring that the charity complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

1.4 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit set out in ChA 2011, s. 144, namely that:

(a) the charity's gross income in the current year is more than £25,000, but not more than £500,000 in the current year for years ending before 31 March 2015, or £1m for years ending on or after this date;

(b) the gross assets of the charity are less than £3.26m; or where they exceed £3.26m, gross income is less than £250,000; and

(c) no notice has been received from the Charity Commission requiring an audit.

Church On The Street Ministries

Independent Examiner's Report to the trustees of Church On The Street Ministries

1.5 If, in respect of the year, the charity satisfies the above criteria, the availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with ChA 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as independent examiners to make that report to the trustees of the charity.

1.6 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report. However, if the charity is a CIO it will still need to file financial statements with the Charity Commission.

1.7 You have undertaken to make available to us, as and when required, all of the charity's accounting records and related information, including minutes of trustees' meetings and of all appropriate management meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

2 Our responsibilities as independent examiners

2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:

- (a) the charity requires an audit of the financial statements; or
- (b) the charity requires neither an audit nor an independent examiner's report.

2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.

2.3 As independent examiners, we have a statutory responsibility to report to the trustees of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:

- (a) sufficient accounting records have not been kept, contrary to the requirements of ChA 2011, s. 130;
- (b) the financial statements do not agree with those accounting records; or
- (c) the financial statements do not comply with any of the accounting requirements specified in the *Charities (Accounts and Reports) Regulations 2008* (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds) and applicable accounting standards, except to the extent necessary to show a true and fair view.

2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements then we will inform you. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.

2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading, if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.

Church On The Street Ministries

Independent Examiner's Report to the trustees of Church On The Street Ministries

2.6 Under ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which is not required to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions, then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

Scope of independent examination

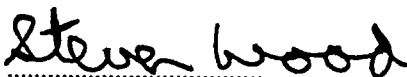
2.7 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission. It will consist of comparing the financial statements with the accounting records kept by the charity and making such limited enquiries of the trustees and staff of the charity as we may consider necessary for the purpose of our report.

2.8 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.

2.9 Our work as independent examiners will not be an audit of the financial statements in accordance with International Standards on Auditing (UK). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the financial statements. Consequently, our work as independent examiners will not provide any assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud, other irregularity or error.

2.10 Because we will not carry out an audit, nor otherwise confirm the sufficiency of the accounting records maintained by the charity, we will be unable to provide any assurance as to whether the financial statements that we prepare from those records give a true and fair view.

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.



Steven Wood FCA
ICAEW

1 Bond Street
Colne
Lancashire
BB8 9DG

7 May 2021

Church On The Street Ministries

Statement of Financial Activities for the Period from 13 February 2020 to 31 December 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Income and Endowments from:				
Donations and legacies	3a	422,667	-	422,667
Other trading activities	3b	4,176	-	4,176
Charitable activities	3c	41,431	-	41,431
Other income	3d	5,066	5,000	10,066
Total income		473,340	5,000	478,340
Expenditure on:				
Raising funds	4	(2,345)	-	(2,345)
Charitable activities	5	(32,893)	(5,000)	(37,893)
Total expenditure		(35,238)	(5,000)	(40,238)
Net income		438,102	-	438,102
Net movement in funds		438,102	-	438,102
Reconciliation of funds				
Total funds carried forward	12	438,102	-	438,102

All of the charity's activities derive from continuing operations during the above period.

Church On The Street Ministries

**(Registration number: CE020676)
Balance Sheet as at 31 December 2020**

		31 December 2020 £	31 December 2020 £	31 December 2020 £
	Note	Unrestricted Funds	Restricted Funds	Total
Fixed assets				
Tangible assets	9	6,748	-	6,748
Current assets				
Debtors	10	534	-	534
Cash at bank and in hand	11	430,820	-	430,820
		<u>431,354</u>	-	<u>431,354</u>
Net assets		<u>438,102</u>	-	<u>438,102</u>
Funds of the charity:				
Unrestricted income funds				
Unrestricted funds		<u>438,102</u>	-	<u>438,102</u>
Total funds	12	<u>438,102</u>	-	<u>438,102</u>

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 7 May 2021 and signed on their behalf by:



.....
M L Hirst
Chair and Trustee

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

1 Charity status

The charity is a charitable incorporated organisation.

The address of its registered office is:

21 Alexander Grove
Burnley
Lancashire
BB12 6DJ

These financial statements were authorised for issue by the trustees on 7 May 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Church On The Street Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

- Furniture, fittings and equipment – 20% straight line
- Motor vehicles – 10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

3a) Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Donations and legacies;			
Donations from organisations	56,665	-	56,665
PayPal Donations	202,905	-	202,905
Donations from individuals	117,975	-	117,975
Donations (cheques)	31,341	-	31,341
Donations – street and other	13,781	-	13,781
	422,667	-	422,667

3b) Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Barnoldswick charity shop income	4,176	-	4,176
	4,176	-	4,176

3c) Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Fundraising activities	41,431	-	41,431
	41,431	-	41,431

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
3d) Other income			
Tithe income	5,066	-	5,066
Grant income	-	5,000	5,000
	5,066	5,000	10,066

4 Expenditure on raising funds

4a) Costs of trading activities

	Unrestricted funds £	Total 31 December 2020 £
Fundraising trading costs;		
Fundraising	2,345	2,345
	2,345	2,345

	Direct costs £	Total 31 December 2020 £
Costs of trading activities	2,345	2,345
	2,345	2,345

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Charitable activities	32,893	5,000	37,893

	Activity undertaken directly £	Total 31 December 2020 £
Motor Expenses	3,697	3,697
Rent	4,977	4,977
Rates	96	96
Insurance	458	458
Depreciation	300	300
Pastor services	14,950	14,950
Telephone and fax	72	72
Printing, postage and stationery	831	831
Charitable donations	11,303	11,303
Computer costs	205	205
Sundry costs	1,004	1,004
	37,893	37,893

£32,893 of the above expenditure was attributable to unrestricted funds and £5,000 to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £Nil which relate directly to charitable activities.

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

6 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	31 December 2020 £
Depreciation of fixed assets	<u>300</u>

7 Trustees remuneration and expenses

No trustees have received any remuneration from the charity during the year. Michael Fleming, brother of Sarah Fleming (trustee), received remuneration of £14,950 during the year in his capacity as Pastor of Church on the Street Ministries in furthering the charity's objectives.

The only other expenses made to the trustees during the year were reimbursements for expenses incurred on behalf of the Church in furthering the Charity's objectives.

No other material transactions took place between the organisation and a trustee or any other person connected with them. No other trustee received any remuneration or benefits in kind during the financial year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation

9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
Additions	<u>1,654</u>	<u>5,394</u>	<u>7,048</u>
At 31 December 2020	<u>1,654</u>	<u>5,394</u>	<u>7,048</u>
Depreciation			
Charge for the year	<u>30</u>	<u>270</u>	<u>300</u>
At 31 December 2020	<u>30</u>	<u>270</u>	<u>300</u>
Net book value			
At 31 December 2020	<u>1,624</u>	<u>5,124</u>	<u>6,748</u>

Church On The Street Ministries

Notes to the Financial Statements for the Period from 13 February 2020 to 31 December 2020

10 Debtors

	31 December 2020 £
Prepayments	534

11 Cash and cash equivalents

	31 December 2020 £
Cash on hand	164
Cash at bank	430,656
	430,820

12 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds			
General	473,340	(35,238)	438,102
Restricted funds			
	5,000	(5,000)	-
Total funds	478,340	(40,238)	438,102

Church On The Street Ministries

Detailed Statement of Financial Activities for the Period from 13 February 2020 to 31 December 2020

	31 December 2020		31 December 2020
	Unrestricted funds	Restricted funds	Total
	General £	£	£
Income and Endowments from:			
Donations and legacies (analysed below)	473,340	5,000	478,340
Total income	473,340	5,000	478,340
Expenditure on:			
Raising funds (analysed below)	(2,345)	-	(2,345)
Charitable activities (analysed below)	(32,893)	(5,000)	(37,893)
Total expenditure	(35,238)	(5,000)	(40,238)
Net income	438,102	-	438,102
Reconciliation of funds			
Total funds carried forward	438,102	-	438,102

Church On The Street Ministries

Detailed Statement of Financial Activities for the Period from 13 February 2020 to 31 December 2020

	31 December 2020		31 December 2020
	Unrestricted funds	Restricted funds	Total
	General £	£	£
<i>Donations and legacies</i>			
Donations from fundraising	41,431	-	41,431
Appeals and donations	422,667	-	422,667
Barnoldswick charity shop income	4,176	-	4,176
Tithe income	5,066	-	5,066
Grant income	-	5,000	5,000
	473,340	5,000	478,340

	31 December 2020		31 December 2020
	Unrestricted funds	Restricted funds	Total
	General £	£	£
<i>Raising funds</i>			
Rent	(1,725)	-	(1,725)
Light, heat and power	(10)	-	(10)
Repairs and maintenance	(610)	-	(610)
	(2,345)	-	(2,345)

Church On The Street Ministries

Detailed Statement of Financial Activities for the Period from 13 February 2020 to 31 December 2020

	31 December 2020		31 December 2020
	Unrestricted funds		Total £
	General £	Restricted funds £	
<i>Charitable activities</i>			
Motor expenses	(2,995)	(702)	(3,697)
Rent	(4,977)	-	(4,977)
Rates	(96)	-	(96)
Insurance	(458)	-	(458)
Depreciation of motor vehicles	(270)	-	(270)
Depreciation of office equipment	(30)	-	(30)
Pastor services	(14,950)	-	(14,950)
Telephone and fax	(72)	-	(72)
Printing, postage and stationery	(831)	(2,150)	(2,981)
Charitable donations	(7,210)	(1,943)	(9,153)
Computer software and maintenance costs	(205)	-	(205)
Sundry expenses	(799)	(205)	(1,004)
	<u>(32,893)</u>	<u>(5,000)</u>	<u>(37,893)</u>