
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

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- 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.

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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.

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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

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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	-
Total fixed assets		277,454	19,158
Current assets			
Debtors	15	35,481	18,536
Cash at bank and in hand		284,008	620,535
Total current assets		319,489	639,071
Liabilities			
Creditors: amounts falling due in less than one year	16	(11,886)	(7,121)
Net current assets		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
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.

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

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.

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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/>
Restricted expenditure	3,993	5,000
Unrestricted expenditure	405,911	208,183
	<hr/>	<hr/>
	409,904	213,183
	<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/>

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)
At 31 December 2022	203,596	25,839	50,012	-	279,447
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)
At 31 December 2022	-	12,919	11,520	-	24,439
Net book value					
At 31 December 2022	203,596	12,920	38,492	-	255,008
At 31 December 2021	-	3,452	10,996	4,710	19,158

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 £
General fund	438,102	437,889	(224,883)	-	651,108
	<u>438,102</u>	<u>437,889</u>	<u>(224,883)</u>	<u>-</u>	<u>651,108</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
<i>Total</i>	651,108	-	-	651,108

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
	117,383	38,350