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

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.

Notes to the accounts for the year ended 31 December 2024 (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%

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%
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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 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/>

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/>

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/>
Restricted expenditure	67,318	24,633
Unrestricted expenditure	256,170	450,445
	<hr/>	<hr/>
	323,488	475,078
	<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/>

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
	<u>185,783</u>	<u>235,618</u>

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
	<u>63,811</u>	<u>35,000</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 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
At 31 December 2024	310,521	25,839	83,223	3,500	423,083
Depreciation					
At 1 January 2024	-	25,839	25,008	438	51,285
Charge for the year	-	-	15,562	875	16,437
At 31 December 2024	-	25,839	40,570	1,313	67,722
Net book value					
At 31 December 2024	310,521	-	42,653	2,187	355,361
At 31 December 2023	271,472	-	51,925	3,062	326,459

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/>
At 31 December 2023	17,957
	<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

	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

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	-	-
	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