

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 1<sup>ST</sup> SEPTEMBER 2023  
FOR  
CURRY ON THE STREET**

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

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FOR THE YEAR ENDED 1ST SEPTEMBER 2023

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## **CURRY ON THE STREET**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1ST SEPTEMBER 2023**

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#### **FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

The trustees present their annual report and unaudited financial statements of the charity for the year ended 1<sup>st</sup> September 2023.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015) – (Charities SORP (FRS 102)).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1197259

##### **Registered office**

24 Clifford Street  
Barnoldswick  
BB18 6AG

##### **Trustees and key management**

J Foy  
G Whiteoak  
J Whiteoak  
S Martin  
T Harmson  
M Afraz

##### **Independent Examiner**

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

##### **Bankers**

Santander  
3 Church Street  
Colne  
BB8 0EB

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 1ST SEPTEMBER 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational status**

Curry on the Street was registered as a charity on 21<sup>st</sup> December 2021 under the provisions of the Charities Act (Charity number: 1197259) and is governed by a trust deed.

**Organisational structure**

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

**Recruitment and appointment of new trustees**

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

**OBJECTIVES AND ACTIVITIES**

The principal activities of the charity are to relieve poverty, promote good nutrition and reduce social isolation amongst those in our community who are suffering social, economical or emotional distress by the provision of emergency food parcels (referral process), warm clothing and by serving nutritious curry and rice weekly in the town centre of Nelson and inside premises in Burnley and Colne, Lancashire.

**Public benefit**

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

This past twelve months we have seen unprecedented demand for food support. Number of service users accessing our street services in Nelson and Burnley has grown substantially – by September 2023 often 100 service users access food support each week at both venues. We continue to provide a hot meal of curry and rice plus food parcels, warm clothing and sleeping bags to those in need.

Local businesses and supermarkets continue to support our charity by way of food donations.

We have distributed over £30,000 of household support funds on behalf of Pendle Borough Council.

We continue to receive referrals from other organisations such as social services and NHS for food support as well as individuals in crisis for various reasons. We continue to signpost individuals to relevant organisations for further support such as housing needs, emergency accommodation and addiction services.

At Christmas 2022 we were able to hold a children's party with food and presents for over 60 children of disadvantaged families. We also secured funding and were able to distribute 200 gifts of warm socks, hats, gloves and toiletries – wrapped on our behalf by other community groups.

We were able to rent a venue in Colne each Wednesday evening kindly funded by a local business. Service user numbers at the Colne venue has grown steadily to approximately 40 each week and we are pleased that there is a real sense of community developing, friendships have been made and people are supporting each other.

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 1ST SEPTEMBER 2023**

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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

This year we have been invited to attend several school assemblies to talk about our work.

In June this year we were fortunate to sign a rental agreement with Together Housing Association for a community building in Nelson Centre. A local recovery project assisted greatly in decorating the premises with materials provided by the mayor's fund. The centre will open in October and will become our central hub. This will greatly improve logistics and storage as well as enable other community and statutory organisations to work alongside us for the benefit of service users. We have formed a link with Pennine Mental Health Services who will visit our centre weekly.

We have continued to promote our services on social media as well as appearing on local radio several times. Following a request to appear on national TV we were fortunate to receive funds from a national pharmaceutical company who have since visited our centre and expressed a wish to continue to support our charity. We have developed a website and now have the facility to receive donations via PayPal. Volunteer numbers have grown to over 20 – many of whom are former service users or have lived experience of hardship, disabilities or addiction.

The Prince's Trust provided volunteer assistance under the supervision of the young person's carer.

We now have six trustees chosen for their experience and diversity. From discussions with, testimonies and questionnaires provided by service users the trustees are satisfied that our charity is working towards achieving its charitable aims.

**Future plans**

This next 12 months we aim to develop our community centre in Nelson by gradually opening six days each week to provide a safe, warm space and low-cost nutritious food to all in the community as well as continue to provide food support to those in need. We will network and work closely with other statutory and community organisations and develop more links with the aim of supporting our service users to improve their circumstances. We will work hard to ensure our centre is diverse and welcoming to all in our community including those from ethnic minorities and Refugees.

We will provide space for other community organisations which benefit our community. We will source training to ensure our volunteers are equipped to fulfill their roles including Lancashire Adult Learning.

We hope to secure funding to enable employment of suitably experienced staff to ensure our centre and services run effectively and give maximum benefit to those who are disadvantaged in our community.

We will continue our street service in Burnley on Sunday evenings and Thursday evenings inside rented premises in Colne.

**FINANCIAL REVIEW**

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 1<sup>st</sup> September 2023 incoming resources amounted to £61,955 while resources expended amounted to £42,436. The net result for the year was a surplus of £19,519 which was an increase on the surplus of £18,052 returned for the previous year.

The trustees consider the results for the year to be satisfactory.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

## **CURRY ON THE STREET**

### **REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 1ST SEPTEMBER 2023**

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#### **Risk assessment**

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

#### **Acknowledgements**

The trustees would like to express thanks to all the charity's employees and volunteers.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

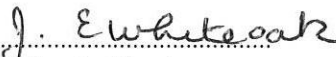
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

#### **Charity requirements**

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

#### **ON BEHALF OF THE BOARD:**

  
.....  
J Foy - Trustee  
Dated: 10<sup>th</sup> October 2023

  
.....  
J Whiteoak - Trustee  
Dated: 10<sup>th</sup> October 2023

## INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF CURRY ON THE STREET

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I report on the accounts of Curry on the Street for the year ended 1<sup>st</sup> September 2023, which are set out on pages 6 to 13.

### **Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

Dated: 10<sup>th</sup> October 2023

# CURRY ON THE STREET

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 1ST SEPTEMBER 2023

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>£     | 2022<br>£     |
|------------------------------------|-------|----------------------------|--------------------------|---------------|---------------|
| <b>INCOMING RESOURCES</b>          |       |                            |                          |               |               |
| Donations and grants               | 3     | 18,822                     | 43,133                   | 61,955        | 45,724        |
| <b>Total incoming resources</b>    |       | <u>18,822</u>              | <u>43,133</u>            | <u>61,955</u> | <u>45,724</u> |
| <b>RESOURCES EXPENDED</b>          |       |                            |                          |               |               |
| Charitable activities              | 5     | -                          | 42,436                   | 42,436        | 27,672        |
| <b>Total resources expended</b>    |       | <u>-</u>                   | <u>42,436</u>            | <u>42,436</u> | <u>27,672</u> |
| <b>NET MOVEMENT IN FUNDS</b>       |       | 18,822                     | 697                      | 19,519        | 18,052        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |               |               |
| Total funds brought forward        |       | 18,052                     | -                        | 18,052        | -             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>36,874</u>              | <u>697</u>               | <u>37,571</u> | <u>18,052</u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

# CURRY ON THE STREET

## BALANCE SHEET AT 1ST SEPTEMBER 2023

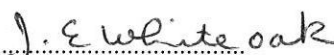
|                                              |       | 2023          |               | 2022          |               |
|----------------------------------------------|-------|---------------|---------------|---------------|---------------|
|                                              | Notes | £             | £             | £             | £             |
| <b>FIXED ASSETS</b>                          |       |               |               |               |               |
| Tangible assets                              | 6     |               | 1,541         |               | -             |
|                                              |       |               | <u>1,541</u>  |               | <u>-</u>      |
| <b>CURRENT ASSETS</b>                        |       |               |               |               |               |
| Cash at bank                                 |       | 36,730        |               | 18,052        |               |
|                                              |       | <u>36,730</u> |               | <u>18,052</u> |               |
| <b>CREDITORS</b>                             |       |               |               |               |               |
| Amounts falling due within one year          | 7     | 700           |               | -             |               |
| <b>NET CURRENT ASSETS</b>                    |       |               | 36,030        |               | 18,052        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <u>37,571</u> |               | <u>18,052</u> |
| <b>NET ASSETS</b>                            |       |               | <u>37,571</u> |               | <u>18,052</u> |
| <b>FUNDS</b>                                 | 8     |               |               |               |               |
| Restricted                                   |       |               | 697           |               | -             |
| Unrestricted                                 |       |               | <u>36,874</u> |               | <u>18,052</u> |
| <b>TOTAL FUNDS</b>                           |       |               | <u>37,571</u> |               | <u>18,052</u> |

The financial statements were approved by the Board of Trustees on 10<sup>th</sup> October 2023 and were signed on its behalf by:

J Foy  
Trustee



J Whiteoak  
Trustee



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 1ST SEPTEMBER 2023

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1. ACCOUNTING POLICIES

**Statutory information**

Curry on the Street is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

**Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

**Consolidation**

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

**Cash flow**

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

**Incoming resources**

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

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

**Resources expended**

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

**Tangible fixed assets**

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

|                       |                        |
|-----------------------|------------------------|
| Fixtures and fittings | - 15% reducing balance |
|-----------------------|------------------------|

The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 1ST SEPTEMBER 2023**

**1. ACCOUNTING POLICIES (CONTINUED...)**

**Taxation**

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

**2. NET INCOME AND EXPENDITURE FOR THE YEAR**

Net income and expenditure is stated after charging:

|                                             | 2023              | 2022              |
|---------------------------------------------|-------------------|-------------------|
|                                             | £                 | £                 |
| Depreciation                                | 273               | -                 |
| <i>Independent examiner's remuneration:</i> |                   |                   |
| Independent examination fees                | 300               | 250               |
| Other accountancy services                  | 900               | -                 |
|                                             | <u>          </u> | <u>          </u> |

**3. INCOME FROM DONATIONS AND GRANTS**

|                           | 2023          | 2022          |
|---------------------------|---------------|---------------|
|                           | £             | £             |
| Donations                 | 18,822        | 12,224        |
| <i>Grants:</i>            |               |               |
| Pendle Borough Council    | 27,133        | -             |
| Lottery Funding           | 10,000        | 10,000        |
| Lancashire County Council | 6,000         | 22,500        |
| General grants            | -             | 1,000         |
|                           | <u>61,955</u> | <u>45,724</u> |

Income from donations and grants totaling £43,133 (2022: £33,500) were restricted.

## CURRY ON THE STREET

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1ST SEPTEMBER 2023

#### 4. STAFF COSTS

|                     | 2023<br>£ | 2022<br>£ |
|---------------------|-----------|-----------|
| <i>Staff costs:</i> |           |           |
| Gross wages         | -         | -         |
| Social security     | -         | -         |
| Pensions            | -         | -         |
|                     | <u>-</u>  | <u>-</u>  |
|                     | <u>-</u>  | <u>-</u>  |

*The average number of employees during the year were as follows:*

|                               | No       | No       |
|-------------------------------|----------|----------|
| Charitable services           | -        | -        |
| Management and administration | -        | -        |
|                               | <u>-</u> | <u>-</u> |
|                               | <u>-</u> | <u>-</u> |

During the year, no employee received remuneration in excess of £60,000

The trustees and key management personnel have received neither remuneration nor reimbursement of expenses during the period.

#### 5. RESOURCES EXPENDED

|                        | 2023<br>£     | 2022<br>£     |
|------------------------|---------------|---------------|
| Vouchers and gifts     | 20,693        | 16,650        |
| Food and consumables   | 10,189        | 4,830         |
| Repairs and renewals   | 2,628         | 779           |
| Miscellaneous expenses | 490           | 22            |
| Postage and stationery | 73            | 35            |
| Insurance              | 199           | -             |
| Accountancy fees       | 1,200         | 250           |
| Training               | 38            | -             |
| Motor and travel       | 6,585         | 5,106         |
| Utilities              | 68            | -             |
| Depreciation           | 273           | -             |
|                        | <u>42,436</u> | <u>27,672</u> |

Resources expended totalling £42,436 (2022: £27,672) were restricted

The notes form part of these financial statements

**CURRY ON THE STREET****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 1ST SEPTEMBER 2023****6. TANGIBLE FIXED ASSETS**

|                                   | Fixtures and fittings | Total £      |
|-----------------------------------|-----------------------|--------------|
| <b>COST</b>                       |                       |              |
| At 2 <sup>nd</sup> September 2022 | -                     | -            |
| Additions                         | 1,814                 | 1,814        |
| Disposals                         | -                     | -            |
|                                   | <u>1,814</u>          | <u>1,814</u> |
| At 1 <sup>st</sup> September 2023 |                       |              |
| <b>DEPRECIATION</b>               |                       |              |
| At 2 <sup>nd</sup> September 2022 | -                     | -            |
| Charge for year                   | 273                   | 273          |
| Eliminated on disposal            | -                     | -            |
|                                   | <u>273</u>            | <u>273</u>   |
| At 1 <sup>st</sup> September 2023 |                       |              |
| <b>NET BOOK VALUE</b>             |                       |              |
| At 1 <sup>st</sup> September 2023 | <u>1,541</u>          | <u>1,541</u> |
| At 1 <sup>st</sup> September 2022 | <u>-</u>              | <u>-</u>     |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 2023<br>£  | 2022<br>£ |
|-----------------|------------|-----------|
| Other creditors | <u>700</u> | <u>-</u>  |
|                 | <u>700</u> | <u>-</u>  |

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 1ST SEPTEMBER 2023

## 8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>Funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets        | 1,541                      | -                        | 1,541                       | -                           |
| Current assets      | 36,033                     | 697                      | 36,730                      | 18,052                      |
| Current liabilities | (700)                      | -                        | (700)                       | -                           |
|                     | <u>36,874</u>              | <u>697</u>               | <u>37,571</u>               | <u>23,123</u>               |

## 9. MOVEMENT IN FUNDS

|                           | At 2.9.22<br>£ | Net<br>movement in<br>funds<br>£ | At 1.9.23<br>£ |
|---------------------------|----------------|----------------------------------|----------------|
| <b>Unrestricted funds</b> |                |                                  |                |
| General                   | 18,052         | 18,822                           | 36,874         |
| <b>Restricted funds</b>   |                |                                  |                |
| General                   | -              | 697                              | 697            |
| <b>TOTAL FUNDS</b>        | <u>18,052</u>  | <u>19,519</u>                    | <u>37,571</u>  |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Recognised<br>gains/(losses)<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                                   |                           |
| General                   | 18,822                     | -                          | -                                 | 18,822                    |
| <b>Restricted funds</b>   |                            |                            |                                   |                           |
| General                   | 43,133                     | (42,436)                   | -                                 | 697                       |
|                           | <u>61,955</u>              | <u>(42,436)</u>            | <u>-</u>                          | <u>19,519</u>             |

The notes form part of these financial statements