

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 1ST SEPTEMBER 2024
FOR
CURRY ON THE STREET**

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

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CURRY ON THE STREET

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1ST SEPTEMBER 2024

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 1st September 2024.

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 1st 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 (resigned 21st December 2023)
S Martin
T Harmson
M Afraz
K Monk (appointed during the year)

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Curry on the Street was registered as a charity on 21st 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, Curry On The Street have been inundated with individuals and families needing help, support and advice. referrals are coming in fast from social services, hospitals, the Job Centre, and the YES Hub to name a few.

We are always helping where we can with food parcels, hot food, clothes, coats, sleeping bags, furniture and tents. On a regularly weekly basis, we see around 300 service users coming to our centre and also through our outreach work.

We help to get people in rehab for drug and alcohol addiction, and also support people to be rehomed where possible. We follow their progress through.

We continue to work with Pendle Council with the Household Support Fund. Businesses and organisations continue to support our charity, as do individuals and some schools. We are part of the safe, warm spaces initiative.

We signpost where necessary and have close links with the relevant organisations to provide the appropriate support.

We have a social media page, including Facebook and Instagram, and a live website (www.curryonthestreet.co.uk).

We feed children all throughout the holidays, providing breakfast and lunch, and continue to feed all children for free, as well as the homeless and people who are in financial difficulty.

CURRY ON THE STREET

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 1ST SEPTEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

We have given out hundreds of coats, blankets, sleeping bags, etc. We have also furnished houses for families who have nothing. We give out free sanitary protection and toiletries when we are able.

We have been to primary and secondary schools informing the classes of what we do. the children get involved and ask questions with a keen interest.

We also offer courses for adults from Lancashire Adult Learning.

We continue to welcome youngsters who come to us undertaking their Duke of Edinburgh Award, or through the Prince's Trust.

We hosted a big Christmas dinner celebration in 2023 and are doing the same in 2024. This will be held on 23rd December.

Future plans

The next 12 months, we will continue to try and source places where our homeless can shelter. We will work on reducing social isolation further, by opening for more hours and starting more community groups.

We are a diverse centre and are proud of this. We want to work more and more in diversity and with asylum seekers, refugees, etc.

We also offer courses for adults from Lancashire Adult Learning, and will continue doing this for the foreseeable future.

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 1st September 2024 incoming resources amounted to £95,904 while resources expended amounted to £54,919. The net result for the year was a surplus of £40,985 which was an increase on the surplus 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 2024

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.

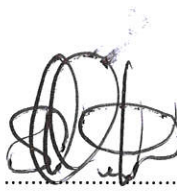
Charity requirements

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: 17th January 2025



S Martin - Trustee
Dated: 17th January 2025

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF CURRY ON THE STREET

I report on the accounts of Curry on the Street for the year ended 1st September 2024, which are set out on pages 6 to 12.

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: 17th January 2025

CURRY ON THE STREET

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 1ST SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
INCOMING RESOURCES					
Donations and grants	3	22,715	61,330	84,045	61,955
Trading operations	4	11,859	-	11,859	-
Total incoming resources		34,574	61,330	95,904	61,955
RESOURCES EXPENDED					
Charitable activities	6	-	54,919	54,919	42,436
Total resources expended		-	54,919	54,919	42,436
NET MOVEMENT IN FUNDS		34,574	6,411	40,985	19,519
RECONCILIATION OF FUNDS					
Total funds brought forward		36,874	697	37,571	18,052
TOTAL FUNDS CARRIED FORWARD		71,448	7,108	78,556	37,571

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

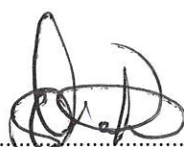
CURRY ON THE STREET

BALANCE SHEET AT 1ST SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	7		2,113		1,541
			<u>2,113</u>		<u>1,541</u>
CURRENT ASSETS					
Cash at bank		77,143		36,730	
		<u>77,143</u>		<u>36,730</u>	
CREDITORS					
Amounts falling due within one year	8	700		700	
NET CURRENT ASSETS			<u>76,443</u>		<u>36,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>78,556</u>		<u>37,571</u>
NET ASSETS			<u>78,556</u>		<u>37,571</u>
FUNDS	9				
Restricted			7,108		697
Unrestricted			<u>71,448</u>		<u>36,874</u>
TOTAL FUNDS			<u>78,556</u>		<u>37,571</u>

The financial statements were approved by the Board of Trustees on 17th January 2025 and were signed on its behalf by:


.....
J Foy
Trustee


.....
S Martin
Trustee

The notes form part of these financial statements

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
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CURRY ON THE STREET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1ST SEPTEMBER 2024

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:

	2024	2023
	£	£
Depreciation	317	273
<i>Independent examiner's remuneration:</i>		
Independent examination fees	300	300
Other accountancy services	900	900
	<u> </u>	<u> </u>

3. INCOME FROM DONATIONS AND GRANTS

	2024	2023
	£	£
Donations	22,715	18,822
<i>Grants:</i>		
Pendle Borough Council	38,496	27,133
Lottery Funding	20,334	10,000
Lancashire County Council	2,500	6,000
	<u>84,045</u>	<u>61,955</u>

Income from donations and grants totaling £61,330 (2023: £43,133) were restricted.

4. INCOME FROM TRADING OPERATIONS

	2024	2023
	£	£
Operations of catering activities	11,859	-
	<u>11,859</u>	<u>-</u>

Income from trading operations totaling £Nil (2023: £Nil) 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 2024

5. STAFF COSTS

	2024 £	2023 £
<i>Staff costs:</i>		
Gross wages	5,521	-
Social security	-	-
Pensions	-	-
	<u>5,521</u>	<u>-</u>

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

	No	No
Charitable services	1	-
Management and administration	-	-
	<u>1</u>	<u>-</u>

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

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

6. RESOURCES EXPENDED

	2024 £	2023 £
Vouchers and gifts	1,566	20,693
Food and consumables	24,601	10,189
Repairs and renewals	5,973	2,628
Staff costs	5,521	-
Miscellaneous expenses	691	490
Postage and stationery	1,799	73
Insurance	241	199
Accountancy fees	1,200	1,200
Training	77	38
Motor and travel	7,641	6,585
Utilities	5,292	68
Depreciation	317	273
	<u>54,919</u>	<u>42,436</u>

Resources expended totalling £54,919 (2023: £42,436) were restricted

CURRY ON THE STREET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 1ST SEPTEMBER 2024

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Total £
COST		
At 2 nd September 2023	1,814	1,814
Additions	889	889
Disposals	-	-
At 1 st September 2024	2,703	2,703
DEPRECIATION		
At 2 nd September 2023	273	273
Charge for year	317	317
Eliminated on disposal	-	-
At 1st September 2024	590	590
NET BOOK VALUE		
At 1st September 2024	2,113	2,113
At 1 st September 2023	1,541	1,541

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	700	700
	700	700

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 1ST SEPTEMBER 2024

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total Funds £
Fixed assets	2,113	-	2,113	1,541
Current assets	70,035	7,108	77,143	36,730
Current liabilities	(700)	-	(700)	(700)
	<u>71,448</u>	<u>7,108</u>	<u>78,556</u>	<u>37,571</u>

10. MOVEMENT IN FUNDS

	At 2.9.23 £	Net movement in funds £	At 1.9.24 £
Unrestricted funds			
General	36,874	34,574	71,448
Restricted funds			
General	697	6,411	7,108
TOTAL FUNDS	<u>37,571</u>	<u>40,985</u>	<u>78,556</u>

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

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	34,574	-	-	34,574
Restricted funds				
General	61,330	(54,919)	-	6,411
	<u>95,904</u>	<u>(54,919)</u>	<u>-</u>	<u>40,985</u>