

Registered Charity number

1089599

The Evangelical Christian Leadership in Southern Africa Trust  
(ECLISA Trust)

Report and Accounts

31 March 2021

# **The Evangelical Christian Leadership in Southern Africa Trust**

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## **The Evangelical Christian Leadership in Southern Africa Trust Legal and Administrative Information**

### **Reference and administrative information**

Charity name: The Evangelical Christian Leadership in Southern Africa Trust  
Charity working name: ECLISA

Charity registration number: 1089599

Correspondence address: Mr Callum Pike BSc Hons ACA  
ECLISA Secretary  
4 Orchard Crescent  
Beeston  
Nottingham  
NG9 4GZ

eclisa1@gmail.com  
www.eclisa.org

**Trustees:** M E Burkill  
V Menon  
M Morrison, Chair  
P J Odendaal  
J Gule  
R Wiles

### **Independent Examiner:**

Mr Michael Packham  
72 Longshots Close  
Chelmsford  
Essex  
CM1 7DX

### **Bankers**

Lloyds TSB Bank plc  
Pall Mall St James  
8-10 Waterloo Place  
London  
SW1Y 4BE

### **Solicitors**

Monro Fisher Wasbrough  
8 Great James Street  
London  
WC1N 3DF

## **The Evangelical Christian Leadership in Southern Africa Trust Trustees' Report for the year ended 31 March 2021**

The Trustees are pleased to present our report together with the independently examined financial statements of the charity for the year ended 31 March 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, including 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 Charities Act 2011.

### **Structure, governance and management.**

#### **Governing document**

ECLISA Trust was formed by a declaration of trust on 23 April 2001, and was registered as a charity on 30 November 2001. The Trust Deed establishes the objects and powers of the charity under which it is governed.

#### **Management and governance arrangements**

The trust deed provided for new Trustees to be appointed at any time so that the total number of Trustees shall at no time exceed five. This was amended during 2013 such that the maximum number of Trustees should be eight.

The chair of trustees is responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee receives copies of the previous year's annual report and accounts and an electronic copy of the Charity commission leaflet 'the Essential Trustee: What you need to know'.

#### **Risk Management**

The trustees review annually the risks that the charity faces.

In looking to the future the trustees are aware of risks associated with making grants, for example fraud and charities seeking two grants for the same project. They have documented procedures to reduce risk in this area by ensuring that projects comply with the Trust's policies and that project managers are independently vouched for.

#### **Objectives and activities**

The trust deed defines the objects of the Trust as the advancement of the Christian faith for the benefit of the people of Southern Africa and beyond. This is expressed in activities defined by UK charity law as "charitable" which:

- Relieve poverty in such ways as may be thought fit;
- Alleviate suffering;
- Promote Christianity; and
- Such other charitable purposes as the Trustees in their absolute discretion think fit.

We are mindful of the public benefit tests for charities, and confirm that we have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### **Procedures and policy for grant making**

The trust deed gives the trustees the power to apply the funds in such a manner as they think fit to or for the benefit of any charitable object or purpose. The trustees currently have a policy of supporting three types of activity: relief of poverty; alleviating suffering; promotion of Christianity.

The trustees identify projects and organisations they wish to support especially where the work is well known to them. The Trust has a policy of not making grants to people or organisations who apply speculatively.

A formal Trust review meeting of all trustees is held once a year, usually in person. At other times two or more trustees may hold informal meetings or electronic meetings are held to make decisions on new grants and to review on-going regular grants and their effectiveness. Whenever possible, grants are made to organisations working in the appropriate field, which themselves hold charitable status or the equivalent overseas and therefore have their own accountability procedures. Grants to other organisations, or to overseas non-profit organisations are made only when the Trust has personal contact and is able to verify the correct accountability for the use of the grant.

### **Activities, achievements and performance**

The Trust has continued its activities this year with grants to existing projects. Despite Covid-19, the existing projects have continued to operate in some capacity, and have continued to require support, and therefore ECLISA's work has remained consistent. The work of CESA, (Church of England in South Africa) is at the heart of many of the projects supported, including community projects such as the flagship Nokuphila school project in Midrand, Love Trust, iThemba and Trinity Children's Centre. These projects focus on children, some providing particular support for AIDS victims and their families, but all aiming to transform South Africa's prospects through spiritual and educational work among disadvantaged young people. The majority of donations received are restricted to specific projects, and Trinity Children's Centre was the main beneficiary in the year ended 31/3/21, with ECLISA supporting the school's running costs. Christian outreach is supported through the East Mountain Church Plant, the Message Church Apprentice scheme, and missions supported by Christ Church Midrand, particularly work in the DRC. In addition to restricted donations received, grants to existing projects were made from General Funds by the Trustees.

### **Financial Review**

The Trust's assets increased by £18,541 during the year to £23,376, after donations received of £66,993 and grants made and costs of £48,452. This increase is mainly due to timing of gifts made to organisations ECLISA supports. Restricted donations totalling £65,295 (including Gift aid) were received as detailed in the financial statements. The Trustees are satisfied with the position of the Trust at the balance sheet date.

### **Investment policy**

Under the Trust Deed, the Trustees have the power to invest in such assets as they see fit. The Trust's assets during the year were not sufficient to warrant separate investment, other than to hold surplus cash on deposit with the Trust's bankers.

### **Reserves policy**

The Trust Deed requires the Trustees to use the income of the Trust in promoting its objects. The use of the Trust's reserves is therefore wholly at the discretion of the trustees, with no particular level of reserves required to be maintained.

### **Future plans**

ECLISA plans to build on this work by expanding the connections with approved projects in Southern Africa, and by encouraging approved projects to direct donors to ECLISA to facilitate support.

**Statement of trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of its financial activities that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (accounts and reports) regulations 2008 and the provisions of the Trust Deed. 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.

**Members of the Trustee board**

Members of the Trustee board, who served during the year and up to the date of this report, are set out on page 1.

In accordance with charity law, we certify that:

- So far as we are aware, there is no relevant information of which the independent examiner is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's independent examiners are aware of that information

Approved by the trustees and signed on their behalf on

M.E. Burdill

14th Dec. 2021

Trustee

Date

**Independent examiner's report  
to the trustees of The Evangelical Christian Leadership in Southern Africa Trust  
(charity no. 1089599)**

**on the accounts for the year ended 31<sup>st</sup> March 2021, which are set out on pages 6 to 12**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the 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..

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 14/11/21

Name: Mr Michael Packham

Address: 72 Longshots Close, Chelmsford, Essex, CM1 7DX

The Evangelical Christian Leadership in Southern Africa Trust  
Statement of Financial Activities for the period to  
31 March 2021

	Notes	2021 Total funds £	2020 Total funds £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
<i>Voluntary income:</i>			
Donations and grants	3	66,993	69,054
<i>Activities for generating funds</i>			
<b>Total incoming resources</b>		<u>66,993</u>	<u>69,054</u>
<b>Resources expended</b>			
<b>Charitable Activities</b>	4	48,398	81,632
<b>Governance costs</b>	4	54	21
<b>Trustee remuneration</b>	6	0	823
<b>Total resources expended</b>		<u>48,452</u>	<u>82,476</u>
<b>Net incoming / (outgoing) resources</b>		18,541	(13,422)
<b>Net movement in funds</b>		<u>18,541</u>	<u>(13,422)</u>
Fund balances at 1 April 2020		4,835	18,257
<b>Fund balances at 31 March 2021</b>	10	<u><u>23,376</u></u>	<u><u>4,835</u></u>



**The Evangelical Christian Leadership in Southern Africa Trust**  
**Balance Sheet at**  
**31 March 2021**

	Notes	2021	£	2020	£
<b>Current Assets</b>					
Debtors	8	88		1,043	
Cash at Bank and in hand		<u>23,288</u>		<u>3,792</u>	
		<u>23,376</u>		<u>4,835</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>0</u>		<u>0</u>	
<b>Net current assets</b>			23,376		4,835
<b>Net Assets</b>	10	<u>23,376</u>		<u>4,835</u>	
<b>Funds</b>	11				
<b>Unrestricted funds</b>					
General fund			1,704		1,660
<b>Restricted funds</b>					
Nokuphila School fund			1,056		0
Love Trust			694		(0)
Christchurch Midrand			12,500		0
DRC			0		0
African Gospel Outreach			0		0
Trinity Children's Centre			275		0
Nnete			578		(0)
East Mountain Church Plant			1,319		888
Grace Primary			(1)		(1)
St Barnabas Cape Town			626		438
Message Church apprentices			1,000		1,800
Asifunde Sonke Teacher Centre			(0)		(0)
iThemba			2,800		0
Trinity Church			825		50
Simon Clegg Ministries			0		0
<b>Total funds</b>			<u>23,376</u>		<u>4,835</u>

The financial statements were approved by the trustees on

Trustee

*M.E. Burhill*

*14th Dec. 2021*

**The Evangelical Christian Leadership in Southern Africa Trust**  
**Notes to the Accounts for the period to**  
**31 March 2021**

<b>3 Donations received (including Gift aid)</b>				<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
For St Barnabas Cape Town				2,188.00		3,748	
For Trinity Children's Centre				23,890.00		7,730	
For Nnete				1,998.00		1,000	
For East Mountain Church Plant				431.00		450	
For Grace Primary				0.00		2,305	
For Message Apprentices				1,200.00		1,200	
For Nokuphila School				11,071.00		3,620	
For Love Trust				1,575.00		3,146	
For Christchurch Midrand				14,539.00		20,056	
For Asifunde Sonke Teacher Centre				0.00		0	
For Simon Clegg Ministries				2,625.00		2,563	
For iThemba				5,003.00		1,934	
For Trinity Church				775.00		17,600	
Unrestricted				1,698.00		3,702	
				0.00		0	
				<u>66,993</u>		<u>69,054</u>	
<b>4 Resources expended</b>							
	<b>Basis of allocation</b>	<b>Grant making</b>	<b>Governance</b>	<b>2021 Total</b>	<b>£</b>	<b>2020 Total</b>	<b>£</b>
<b>Costs directly allocated to activities</b>							
Donations and grants	Direct	48,173		48,173		81,288	
<b>Support costs allocated to activities</b>							
Audit and accountancy	Usage		0	0		0	
Resources & admin	Usage		54	54		21	
bank charges and interest	Usage	225		225		344	
Impairment of Debtors	Usage		0	0		0	
<b>Total resources expended</b>		<u>48,398</u>	<u>54</u>	<u>48,452</u>		<u>81,653</u>	
<b>5 Net incoming/(outgoing) resources for the year</b>				<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
This is stated after charging:							
Bank fees - audit services					0		0
<b>6 Trustee remuneration</b>				<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
Expenses related to VISA costs to allow Martin Morrisson to travel to the UK					0		823

**The Evangelical Christian Leadership in Southern Africa Trust**  
**Notes to the Accounts for the period to**  
**31 March 2021**

**7 Taxation**

As a registered charity, ECLISA Trust is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.  
The charity is registered for Gift aid with HM Revenue & Customs under reference number XR7067.

<b>8 Debtors</b>	<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
Gift Aid tax recoverable		88		1,043
		<u>88</u>		<u>1,043</u>
<b>9 Creditors</b>	<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
Accruals and deferred income		0		0
<b>10 Analysis of net assets between funds</b>				
	<b>Restricted funds</b>	<b>General funds</b>	<b>Total funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Current assets	21,672	1,704	23,376	
			<u>23,376</u>	

The Evangelical Christian Leadership in Southern Africa Trust  
Notes to the Accounts for the period to  
31 March 2021

11	Movement in funds	At 1 Apr 20 £	Incoming resources £	Transfers between funds £	Outgoing resources £	31 March 2021
	<b>Unrestricted funds:</b>					
	General funds	1,660	1,698.00	(1,600.00)	54.00	1,704
	<b>Restricted funds:</b>					
	Nokuphila School	0	11,071.00	0.00	10,015.00	1,056
	Love Trust	(0)	1,575.00	0.00	881.00	694
	Christchurch Midrand	0	14,539.00	0.00	2,039.00	12,500
	DRC	0	0.00	800.00	800.00	0
	African gospel outreach	0	0.00	800.00	800.00	0
	Trinity Children's Centre	0	23,890.00	0.00	23,615.00	275
	Nnete	(0)	1,998.00	0.00	1,420.00	578
	East Mountain Church Plant	888	431.00	0.00	0.00	1,319
	Grace Primary	(1)	0.00	0.00	0.00	(1)
	St Barnabas Cape Town	438	2,188.00	0.00	2,000.00	626
	Message Church Apprentices	1,800	1,200.00	0.00	2,000.00	1,000
	Asifunde Sonke Teacher Centre	(0)	0.00	0.00	0.00	(0)
	iThemba	0	5,003.00	0.00	2,203.00	2,800
	Trinity Church	50	775.00	0.00	0.00	825
	Simon Clegg Ministries	0	2,625.00	0.00	2,625.00	0
		<u>4,835</u>	<u>66,993</u>	<u>0</u>	<u>48,452</u>	<u>23,376</u>

The general fund is to be used at the discretion of the Trustees in promoting the Trust's objectives

**The Evangelical Christian Leadership in Southern Africa Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

The principal accounting policies are summarised below.

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities (SORP2005) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

The Trustees conclude that the charity is a going concern as grants are only made from restricted or surplus unrestricted income and no commitments have been made for expenditure beyond the minimal costs of administration so it therefore has sufficient assets to meet its liabilities for the foreseeable future. The Trustees note no issues with respect to the charity being a going concern as a result of Covid-19, noting donation income has remained consistent throughout the year ended 31 March 2021.

**1.3 Changes to accounting policies and estimates**

The accounting policies have been applied consistently throughout the year and in the previous year and no changes have occurred in the reporting period. No material prior year errors have been identified in the reporting period. Some minor adjustments have been made to opening balances on funds where the intended designated beneficiary was identified during the year.

**2.1 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable, including any associated credit for Gift Aid. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
- Investment income is included when receivable.
- The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

**2.2 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in its grant- making activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource, costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage, as set out in note 3.

Grant recipients are considered by the Trustees for suitability and concurrence of aims with the charity and grants are then made with no conditions attaching to the grant. The full funding obligation is recognised at this point.

There were no employees who received pay over £60,000

### **2.3 Funds structure**

Restricted donations are available for the charity's use only in accordance with the terms under which, and for the purposes which, the funds were donated to the charity.

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

Details of the nature and purpose of each fund is set out in note 11.

### **2.4 Related party transactions**

Total donations by Trustees to the charity were £2,100 (2020 £2,050) restricted to use for Simon Clegg Ministries.

The Chair of Trustees is the Rector of one of the projects to which grants have been made (Christ Church Midrand) for the support of ministry in Southern Africa. No personal benefit was derived by the Trustees in the current year.

In the Prior year, £823 was used to pay UK visa costs for the chair of the Trustees, which are deemed necessary travel expenses, in order for the chair to continue to visit the UK in order to carry out duties required to be in the UK (charity coordination and fundraising).