

Registered Charity number

1089599

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

Report and Accounts

31 March 2022

The Evangelical Christian Leadership in Southern Africa Trust

Report and Financial Statements Contents

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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 Treasurer
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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
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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 2022

The Trustees are pleased to present our report together with the independently examined financial statements of the charity for the year ended 31 March 2022.

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. Covid-19 has had less of an impact on projects this year. Existing projects have continued to operate and have continued to require support. 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 Church was the main beneficiary in the year ended 31/3/22, with ECLISA supporting the Church's running costs. Christian outreach is supported through the East Mountain Church Plant, St Barnabas Cape Town, the Message Church Apprentice scheme, and missions supported by Christ Church Midrand, particularly the African Gospel Fund. In addition to restricted donations received, grants to existing projects were made from General Funds by the Trustees.

Financial Review

The Trust's assets decreased by £9,256 during the year to £14,120, after donations received of £86,478 and grants made and costs of £95,734. This decrease is mainly due to timing around prior and current year end, of gifts made to ECLISA and of gifts from ECLISA to organisations ECLISA supports. Restricted donations totalling £86,448 (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

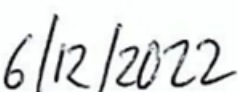
Members of the Trustee board, who served during the year and up to the date of this report, are set out on page 1.

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

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 31st March 2022, which are set out on pages 6 to 11

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: 16/11/22

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 2022

	Notes	2022 Total funds £	2021 Total funds £
Incoming resources			
Incoming resources from generated funds:			
<i>Voluntary income:</i>			
Donations and grants	3	86,478	66,993
<i>Activities for generating funds</i>			
Total incoming resources		<u>86,478</u>	<u>66,993</u>
Resources expended			
Charitable Activities	4	95,713	48,398
Governance costs	4	21	54
Trustee remuneration	6	0	0
Total resources expended		<u>95,734</u>	<u>48,452</u>
Net incoming / (outgoing) resources	5	(9,256)	18,541
Net movement in funds		<u>(9,256)</u>	<u>18,541</u>
Fund balances at 1 April 2021		23,376	4,835
Fund balances at 31 March 2022	11	<u><u>14,120</u></u>	<u><u>23,376</u></u>

The Evangelical Christian Leadership in Southern Africa Trust
Balance Sheet at
31 March 2022

	Notes	2022	£	2021	£
Current Assets					
Debtors	8	2,713		88	
Cash at Bank and in hand		<u>11,407</u>		<u>23,288</u>	
		<u>14,120</u>		<u>23,376</u>	
Creditors: amounts falling due within one year	9	<u>0</u>		<u>0</u>	
Net current assets			14,120		23,376
Net Assets	10	<u>14,120</u>		<u>23,376</u>	
Funds	11				
Unrestricted funds					
General fund			508		1,704
Restricted funds					
Nokuphila School fund			0		1,056
Love Trust			0		694
Christchurch Midrand			10,000		12,500
DRC			0		0
African Gospel Outreach			0		0
Trinity Children's Centre			0		275
Nnete			75		578
East Mountain Church Plant			437		1,319
Grace Primary			0		0
St Barnabas Cape Town			500		625
Message Church apprentices			2,200		1,000
African Gospel Fund			0		0
iThemba			0		2,800
Trinity Church			400		825
Simon Clegg Ministries			<u>0</u>		<u>0</u>
Total funds			<u>14,120</u>		<u>23,376</u>

The financial statements were approved by the trustees on

6/12/2022

Trustee

M.E. Bushill

The Evangelical Christian Leadership in Southern Africa Trust
Notes to the Accounts for the period
to
31 March 2022

3	Donations received (including Gift aid)	2022 £	2021 £
	For St Barnabas Cape Town	2,313.00	2,188
	For Trinity Children's Centre	9,957.00	23,890
	For Nnete	1,960.00	1,998
	For East Mountain Church Plant	524.00	431
	For Grace Primary	0.00	0
	For Message Apprentices	1,200.00	1,200
	For Nokuphila School	13,238.00	11,071
	For Love Trust	725.00	1,575
	For Christchurch Midrand	10,000.00	14,539
	For African Gospel Fund	14,550.00	0
	For Simon Clegg Ministries	0.00	2,625
	For iThemba	2,200.00	5,003
	For Trinity Church	29,781.00	775
	Unrestricted	30.00	1,698
		0.00	0
		<u>86,478</u>	<u>66,993</u>

4 Resources expended

	Basis of allocation	Grant making	Governance	2022 Total £	2021 Total £
Costs directly allocated to activities					
Donations and grants	Direct	95,413		95,413	48,173
Support costs allocated to activities					
Audit and accountancy	Usage		0	0	0
Resources & admin	Usage		21	21	54
bank charges and interest	Usage	300		300	225
Impairment of Debtors	Usage		0	0	0
Total resources expended		<u>95,713</u>	<u>21</u>	<u>95,734</u>	<u>48,452</u>

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Net incoming/(outgoing) resources for the year

	2022 £	2021 £
This is stated after charging:		
Audit services	0	0

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Trustee remuneration

2022 £	2021 £
0	0

The Evangelical Christian Leadership in Southern Africa Trust
Notes to the Accounts for the period to
31 March 2022

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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.

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	2022	2021
Debtors	£	£
Gift Aid tax recoverable	2,713	88
	<u>2,713</u>	<u>88</u>

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	2022	2021
Creditors	£	£
Accruals and deferred income	0	0

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Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	13,612	508	14,120
			<u>14,120</u>

The Evangelical Christian Leadership in Southern Africa Trust
Notes to the Accounts for the
period to
31 March 2022

11

Movement in funds	At 1 Apr 21 £	Incoming resources £	Transfers between funds £	Outgoing resources £	31 March 2022
Unrestricted funds:					
General funds	1,704	30.00	(1,205.00)	21.00	508
Restricted funds:					
Nokuphila School	1,056	13,238.00	0.00	14,294.00	0
Love Trust	694	725.00	0.00	1,419.00	0
Christchurch Midrand	12,500	10,000.00	0.00	12,500.00	10,000
DRC	0	0.00	0.00	0.00	0
African gospel outreach	0	0.00	0.00	0.00	0
Trinity Children's Centre	275	9,957.00	0.00	10,232.00	0
Nnete	578	1,960.00	0.00	2,463.00	75
East Mountain Church Plant	1,319	524.00	0.00	1,406.00	437
Grace Primary	0	0.00	0.00	0.00	0
St Barnabas Cape Town	625	2,313.00	0.00	2,438.00	500
Message Church Apprentices	1,000	1,200.00	0.00	0.00	2,200
African Gospel Fund	0	14,550.00	1,205.00	15,755.00	0
iThemba	2,800	2,200.00	0.00	5,000.00	0
Trinity Church	825	29,781.00	0.00	30,206.00	400
Simon Clegg Ministries	0	0.00	0.00	0.00	0
	<u>23,376</u>	<u>86,478</u>	<u>0</u>	<u>95,734</u>	<u>14,120</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 2022

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 2022.

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 £0 in the current year (2021 £2,100).

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.