

ELLAND CHRISTIAN CENTRE

England & Wales · Charity number 1138792

Details

Status Registered

Legal form Trust

Registered 2010-11-03

Register [View on the Charity Commission register](#)

Contact

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Huddersfield Road
Elland
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Website www.ellandchristiancentre.co.uk

Activities

Objects: A) PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON, JESUS CHRIST, OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH IN ELLAND AND ELSEWHERE.B) THE FURTHERANCE OF THE CHRISTIAN WORK OF THE ELLAND CHRISTIAN CENTRE AT ELLAND BEING THAT OF THE BELIEVERS HOLDING THE DOCTRINES OF BELIEF SET OUT IN THE SCHEDULE ANNEXED TO THIS DECLARATION OF TRUST.C) THE RELIEF OF HUMAN SUFFERING POVERTY, CONSEQUENCE UPON THE EFFECT OF PERSONAL, LOCAL, NATIONAL OR INTERNATIONAL DISASTER.

Activities: To facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. Activities include a varied childrens and youth programme, groups for the elderly and for families in addition to regular opportunities to worship together. A combination of teaching and practical action enables the church to accomplish its aims.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** ELLAND
- Romania
- Tanzania
- United States
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£157,041	£156,913	-	-
2023-12-31	£190,404	£161,561	-	-
2022-12-31	£127,880	£130,105	-	-
2021-12-31	£126,646	£114,197	-	-
2020-12-31	£102,283	£108,847	-	-

Trustees

Name	Role	Appointed
Andrew Freeman	Chair	2010-07-06
Samuel Haigh		2017-02-19
Sara Blakebrough		2013-04-21
Vivienne Neville		2013-04-21

Accounts

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2024

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street

The main challenge for 2024 was to continue to enable the building up of the groups and activities in the life of the church and those for the local community and see some of the initial growth flourish. There have been a few developments to the building at Newcombe Street and its resources with the further equipping of the kids play corner and the re-carpeting of the olive room but the main investment has been in the purchase of Providence Chapel as a new base to operate from once we come to the end of our lease at Newcombe Street in 2025 and in the church's greatest resource, the people. Much has been invested in the purchase of the chapel in terms of finance, time and energy. The subsequent renovation will further call upon these resources. The continual training of leaders and raising up of fresh leaders has been a great encouragement as the next generation begin to pick up some roles in the life of the church. The pastoral care and prayer teams are now well established and proving helpful in providing care for a growing number of people. It is refreshing to see the strengthening of teams in a number of important areas; finance preaching, music, children's work, catering/kitchen etc with the necessary training (safeguarding/health and hygiene/etc) happening alongside. Our Leader's Day and marriage and parenting courses are now firmly part of the church's yearly calendar to help strengthen specific areas of the church's life as they seek to raise their families in challenging times.

2. The development of the fellowship's programmes for all ages

The fellowship continues to seek to encourage a multi-generational approach to church and provide suitable activities for all. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows and develops. A full programme for the different age groups in the fellowship continues to thrive. We are incredibly grateful to our strong team of leaders and volunteers who serve wholeheartedly to make all of this happen.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

SAGE, the group for the over 55's, continues to flourish and regularly has close to 50+ people attending on a monthly basis. The work amongst the younger generations has also gone from strength to strength now dividing into three weekly meeting groups to facilitate growth (Rise for 11–16-year-olds, Collide for 7-11-year-olds and Create for 4-6-year-olds). The older young people held a summer 3-day residential which proved to be a great hit. A new group, Tot's Time, provides a great opportunity for the tiniest and has quickly grown from establishment earlier in the year! The ABC team also provides an excellent programme for children that attend on Sunday mornings. Children are included in the main service on a Sunday, and the older youth have taken one of the main Sunday services. The teaching programme (Pursue) continues to provide an excellent opportunity for encouragement and fellowship midweek and Centre Cafe continues to provide an excellent setting for people to gather and enjoy each other's company as part of the life of the fellowship. Men's and Ladies' breakfasts, a Ladies' walking group and occasional Games Nights have also added new opportunities to spend time together in positive ways.

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches

We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project, which continues to be a lifeline for families and children in Mbeya, and to begin to develop the opportunity to provide bibles to pastors and churches in the rural areas. We also sent out emergency aid to churches in the rural areas after flooding hit Tanzania. A highlight of the year was the hosting of a team of their pastor Arthur Mbumbuka and his family for a week in the summer. We have also had the opportunity to send help to friends in their work in Kyrgyzstan amongst the Uyghur Muslims and had the privilege of having them come to spend time with the ECC family in the summer. A ministry visit from new friends from the US, Dr Mark and Marla Strong was a real spiritual highlight of the year. Our pastors and leaders have ministered during the year at Cedar Church in Birmingham, Harvest City Church in Leicester and at HCF in Huddersfield.

4. The continued development of programmes which reach out into and serve the community

Reaching out to others is a big focus of the church. SAGE has gone from strength to strength providing a much appreciated monthly gathering for the over 55's by the attendees, the other churches who have members attend and the local providers. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to operate very effectively in 2024 despite moving premises halfway through the year and then to a new unit in December. A small team work hard to handle the growing number of requests for help to effectively get things to people in as timely a fashion as possible. The project is providing a very real lifeline for the people of Elland and the Calder Valley.

The work amongst young people (mentioned in section 2) provides much needed weekly opportunities for Elland families. 2023's new initiative of running of Kids Days in several school holidays during the year providing 35+ children with a full day of positive activities to experience (baking, crafts, music workshops, team games, inflatables etc!) has become a much-appreciated part of the regular year's events calendar. The building has begun to be hired out by an increasing number of outside agencies who like the facilities that they find at the Centre (Sure Start have run parenting groups and baby massage classes and team meetings and a Calderdale dementia group and long covid support group meet monthly on the premises. An art and sewing class continue to utilise the space). Centre Cafe also provides a backdrop for some of these groups. All appear keen to move with us to Providence Chapel. We were also able to help Elland Community Hub provide food at its opening this year.

A major new venture has been the launch of the Bereavement Journey, an accredited 7-week course to help those in their journey of loss which had a successful first series and we believe will only go from strength to strength as word gets out of its existence. We were also able to provide a Christmas Day meal for those who might be on their own for the first time this year. It is a blessing to be able to provide good quality meeting spaces for groups who serve our local community. It was also good to be able to provide opportunities for people to come and explore their faith with the Alpha and The Bible Courses. We continue to seek new ways to reach out and serve the people of Elland.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

FINANCIAL REVIEW OF THE YEAR

The year of 2024 has seen many encouraging developments in the life of the church which are reflected in the finances of the church. Giving continues to be a consistently strong strand of people's commitment to the church and what it seeks to do, and this is encouraging. A large number of grants were also accessed this year which has enabled several areas of ministry to flourish further and new groups to begin. This naturally results in increased levels of spending. The purchase of a new building, Providence Chapel, in the centre of Elland has also attracted both increased giving and additional spending as the necessary investigations were undertaken, the property was purchased and plans made for its restoration as a place of worship. We ended the year in a healthy position given all that has been achieved but with a challenging year ahead in 2025 as we undertake the restoration of Providence Chapel and the relocation to these premises.

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop this year.

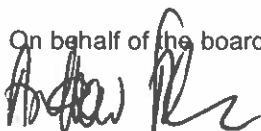
This year has seen real growth in the work and ministry at the centre itself and in the number of people it has touched. The guiding principles of the church have been strengthened and new ways of fulfilling the vision of the church have sprung forth and are taking shape and developing well.

We are grateful for the hard work and sacrificial commitment the leaders of the various groups and of the members of the church who have worked tirelessly this year to serve the church and enable it to function effectively and by whose commitment much has been achieved.

PLANS FOR THE FUTURE

As the church continues to adapt and grow, we look forward to what the future will hold believing that there are good times ahead for the church as we continue on the journey together.

On behalf of the board of trustees.



A Freeman
Trustee

2 October 2025

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2024

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 6 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

2 October 2025

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

			Total Funds	
	Note	Unrestricted £	2024 £	2023 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		118,157	118,157	105,204
Charitable activities				
Other trading activities		8,062	8,062	5,324
Investments		164	164	90
Separate material item of income		-	-	-
Other		30,658	30,658	79,786
TOTAL INCOMING RESOURCES	3	157,041	157,041	190,404
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		149,646	149,646	157,472
Other trading activities		7,267	7,267	4,089
TOTAL RESOURCES EXPENDED	4	156,913	156,913	161,561
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		128	128	28,843
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		128	128	28,843
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		128	128	28,843
RECONCILIATION OF FUNDS:				
Total funds brought forward		180,103	180,103	151,260
TOTAL FUNDS CARRIED FORWARD		180,231	180,231	180,103

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2024

		Total Funds	
	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	8	269,009	5,939
TOTAL FIXED ASSETS		269,009	5,939
CURRENT ASSETS			
Debtors	9	30,667	18,644
Cash at bank and in hand	10	34,725	156,874
TOTAL CURRENT ASSETS		65,392	175,518
Creditors – amounts falling due in one year	11	1,170	1,354
NET CURRENT ASSETS/(LIABILITIES)		64,222	174,164
TOTAL ASSETS LESS CURRENT LIABILITIES		333,231	180,103
Creditors: amounts falling due after one year	11	153,000	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		180,231	180,103
FUNDS FOR THE CHARITY			
Unrestricted funds		180,231	180,103
Revaluation reserve		-	-
TOTAL FUNDS		180,231	180,103

The notes on pages 7 to 13 form part of these accounts.

Approved by the Trustees on 2 October 2025 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration form 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.

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS (Continued)
For the year ended 31 December 2024

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

Note	Total Funds		
	Unrestricted £	2024 £	2023 £
3. ANALYSIS OF INCOME			
Donations and legacies			
Donations and gifts	12,541	12,541	30,586
Gift Aid donations	105,616	105,616	74,618
	118,157	118,157	105,204
Charitable activities	-	-	-
Other trading activities			
Café sales	8,062	8,062	5,324
Income from Investments			
Interest income	164	164	90
Other			
Gift Aid recoverable	20,453	20,453	38,816
Other sundry income	1,226	1,226	871
CFFC community grant	2,500	2,500	3,000
HCF grant received	-	-	25,000
Miscellaneous grants received	6,479	6,479	3,099
Rent received	-	-	9,000
	30,658	30,658	79,786
TOTAL INCOME			
	157,041	157,041	190,404
Other information			
All income in the prior year was unrestricted.			
4. Analysis of expenditure			
Expenditure on charitable activities	149,646	149,646	157,472
Expenditure on other trading activities			
Café purchases and expenses	7,267	7,267	4,089
TOTAL EXPENDITURE	156,913	156,913	161,561

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

Note	2024	2023
	£,	
4. Analysis of expenditure on charitable activities		
Employment costs	40,167	38,248
Visiting ministers' expenses	5,069	-
Missions	-	5,751
Youth trip	-	-
Donations and gifts	10,544	25,021
Outreach expenses	3,584	6,803
Training costs	2,369	1,040
Conference expenses	-	223
Administrations costs	2,422	4,591
Premises costs	56,789	55,688
Love Elland project costs	2,225	10,101
Depreciation	1,420	1,854
Other	4,381	4,723
Legal fees – Chapel of Rest	10,312	3,311
Bank charges, interest and fees	10,364	118
Total	149,646	157,472

4.1 Operating leases

The charity's future operating lease commitment is £71,263 (2023 - £50,913). The commitment is in respect of its building leases and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2024	2023
	£	£
Within 1 year	37,163	4,000
Within 2 - 5 years	34,100	46,913
Over 5 years	-	-
	71,263	50,913

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2024	2023
	£	£
Accountancy services paid to the independent examiner	1,221	1,119
	1,221	1,119

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

6. Paid employees

6.1 Staff costs

	2024	2023
	£	£
Salaries and wages	38,202	36,104
Pension	1,965	2,144
Total staff costs	40,167	38,248

6.2 Average head count in the year

	2024	2023
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2023 - £-).

6.4 Redundancy payments

No redundancy payments were made in the year (2023 - £-).

7. Grant making

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	-
Support to other pastors	-	10,295	10,295
Individual gifts	-	249	249
Total	-	10,544	10,544

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

8. Tangible fixed assets

8.1 Cost or valuation

	Motors, fixtures, fittings and equipment £	Land & Buildings £	Total £
At 1 January 2024	20,867	-	20,867
Additions	-	264,490	264,490
Revaluations	-	-	-
Disposals	-	-	-
At 31 December 2024	20,867	264,490	285,357

8.2 Depreciation and impairments

At 1 January 2024	14,928	-	14,928
Disposals	-	-	-
Depreciation	1,420	-	1,420
Impairment	-	-	-
At 31 December 2024	16,348	-	16,348

8.3 Net book value

Net book value at 1 January 2024	5,939	-	5,939
Net book value at 31 December 2024	4,519	264,490	269,009

8.4 Depreciation policy

Depreciation is provided on a straight-line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years
Land & Buildings	Not depreciated

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

9 Debtors and prepayments

9.1 Analysis of debtors

	2024	2023
	£	£
Prepayments and accrued income	15,418	3,036
Gift Aid repayable	15,249	15,608
Total	30,667	18,644

10 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank and on hand	34,724	156,874
Other	-	-
Total	34,724	156,874

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024	2023	2024	2023
	£	£	£	£
Accruals and deferred income	1,170	1,354	-	-
Taxation and social security	-	-	-	-
Bank loans	-	-	153,000	-
Total	1,170	1,354	153,000	-

The long-term bank loan is secured on the property to which it relates.

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

Mrs A Freeman, the wife of a trustee, received an individual grant of £- (2023 - £5,158).

Accounts

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2023

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

The main challenge for 2023 was to build up the groups and activities in the life of the church and those for the local community after their re-establishment post pandemic. There have been a few developments to the building and its resources with the equipping of the kids play corner with a range of new toys and the purchase of a baptistry and the acquisition of a new keyboard, but the main investment has been as ever in the churches greatest resource, the people. The setting on of a team of elders has been a significant moment in the life of the church and the continual training of leaders and raising up of fresh leaders has been a great encouragement as the next generation begin to pick up some roles (2023 saw us say goodbye to a number of our older friends). The setting up of the beginnings of pastoral care and prayer teams has been very helpful and it is refreshing to see the strengthening of teams in a number of important areas; preaching, music, children's work, catering/kitchen etc with the necessary training (safeguarding/health and hygiene/etc) happening alongside. Our Leader's Day and marriage course are now firmly part of the churches yearly calendar to help strengthen specific areas of the churches life and a parenting day was added this year to help families as they seek to raise their families in challenging times The year has also been busy with the potential move to new premises in the future.

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows and develops. A full programme for the different age groups in the fellowship continues to thrive. We are incredibly grateful to our strong team of leaders and volunteers who serve wholeheartedly to make all of this happen.

SAGE, the group for the over 55's, continues to flourish and has now further expanded into the main hall to facilitate this with 50+ people regularly attending on a monthly basis. The pastoral care team have taken out communion into homes as the more elderly members get less mobile. The work amongst the younger generations has also gone from strength to strength with the older young people meeting to build relationship and strengthen their faith fortnightly and the weekly group for younger children, Collide, now meeting in two age groups after the growth of 2022. The ABC team also provide an excellent programme for children that attend on Sunday mornings. Changes have also been made to include the children more in the main service on a Sunday and the older youth have taken one of the main Sunday services. The teaching programme (Pursue) continues to provide an excellent opportunity for encouragement and fellowship midweek and Centre Cafe continues to provide an excellent setting for people to gather and enjoy each other's company as part of the life of the fellowship. Men's and Ladies' breakfasts, a Ladies' walking group and occasional Games Nights have also added new opportunities to spend time together in positive ways.

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project which continues to be a lifeline for families and children in Mbeya and also to begin to develop the opportunity to provide bibles to pastors and churches in the rural areas. A highlight of the year was the taking of a team of a dozen members out to Tanzania in the summer where we were able to help the church in its outreach programme, including working in the nursery, and also take study bibles out to many pastors in the rural areas. We have also had the opportunity to send out money to support Christians suffering in Syria in their time of need after an earthquake and to support work amongst unreached people groups in Kyrgyzstan. Our pastors and leaders have ministered during the year at Cedar Church in Birmingham, Harvest City Church in Leicester, HCF in Huddersfield and in Reutlingen, Germany

4. The continued development of programmes which reach out into and serve the community.

Reaching out to others is a big focus of the church. SAGE has gone from strength to strength providing a much appreciated monthly gathering for the over 55's by the attendees, the other churches who have members attend and the local providers. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to operate very effectively in 2023. A small team work hard to handle the growing number of requests for help to effectively get things to people in as timely a fashion as possible. The project is providing a very real lifeline for the people of Elland and the Calder Valley. We also continued a weekly warm space, Toasty Tuesdays, for Elland people to come to help during the winter months with spiralling fuel bills. The work amongst young people (mentioned in section 2) provides much needed weekly opportunities for Elland families. A big new initiative is the running of Kids Days for one day in several school holidays during the year providing 35+ children with a full day of positive activities to experience (baking, crafts, drum workshop, goat petting, team games, inflatables etc!). The building has begun to be hired out by an increasing number of outside agencies who like the facilities that they find at the Centre (Surestart have run parenting groups and baby massage classes and team meetings and a Calderdale dementia group and long covid support group meet monthly on the premises. An art and sewing class also utilise the space). Centre cafe also provides a backdrop for some of these groups. ECC had a marquee at the Elland Gala for the first time this year. It is a blessing to be able to provide good quality meeting spaces for groups who serve our local community. It was also good to be able to provide opportunities for people to come and explore their faith with the Alpha and The Bible Courses. We continue to seek new ways to reach out and serve the people of Elland.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

FINANCIAL REVIEW OF THE YEAR

The year of 2023 has seen many encouraging developments in the life of the church which are reflected in the finances of the church. Giving continues to be a consistently strong strand of people's commitment to the church and what it seeks to do, and this is encouraging. A number of grants were also accessed for the first time this year which has enabled several areas of ministry to flourish further and new groups to begin. This naturally results in increased levels of spending. The development of a potential new building in the centre of Elland has also attracted both increased giving and additional spending as the necessary investigations were undertaken. We will end the year with a surplus and the finances in a healthy position to move forward into 2024 and beyond.

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop this year.

This year has seen real growth in the work and ministry at the centre itself and in the number of people it has touched. Many of the former characteristics of the life of the church have re-emerged strengthened post pandemic and new ways of fulfilling the vision of the church have sprung forth and are taking shape and developing well.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

PLANS FOR THE FUTURE

As the church continues to adapt and grow, we look forward to what the future will hold believing that there are good times ahead for the church as we continue on the journey together.

On behalf of the board of trustees.



A Freeman
Trustee

5 June 2024

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2023

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 6 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

5 June 2024

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023

			Total Funds	
	Note	Unrestricted £	2023 £	2022 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		105,204	105,204	101,134
Charitable activities				
Other trading activities		5,324	5,324	4,876
Investments		90	90	6
Separate material item of income		-	-	-
Other		79,786	79,786	21,864
TOTAL INCOMING RESOURCES	3	190,404	190,404	127,880
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		157,472	157,472	125,500
Other trading activities		4,089	4,089	4,605
TOTAL RESOURCES EXPENDED	4	161,561	161,561	130,105
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		28,843	28,843	(2,225)
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		28,843	28,843	(2,225)
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		28,843	28,843	(2,225)
RECONCILIATION OF FUNDS:				
Total funds brought forward		151,260	151,260	153,485
TOTAL FUNDS CARRIED FORWARD		180,103	180,103	151,260

ELLAND CHRISTIAN CENTRE

BALANCE SHEET as at 31 December 2023

		Total Funds	
		2023	2022
		£	£
FIXED ASSETS	Note		
Tangible fixed assets	8	5,939	4,648
TOTAL FIXED ASSETS		5,939	4,648
CURRENT ASSETS			
Debtors	9	18,644	26,808
Cash at bank and in hand	10	156,874	120,799
TOTAL CURRENT ASSETS		175,518	147,607
Creditors – amounts falling due in one year	11	1,354	995
NET CURRENT ASSETS/(LIABILITIES)		174,164	146,612
TOTAL ASSETS LESS CURRENT LIABILITIES		180,103	151,260
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		180,103	151,260
FUNDS FOR THE CHARITY			
Unrestricted funds		180,103	151,260
Revaluation reserve		-	-
TOTAL FUNDS		180,103	151,260

The notes on pages 8 to 14 form part of these accounts.

Approved by the Trustees on 5 June 2024 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

Note		Unrestricted £	Total Funds	
			2023 £	2022 £
3.	ANALYSIS OF INCOME			
	Donations and legacies			
	Donations and gifts	30,586	30,586	14,338
	Gift Aid donations	74,618	74,618	86,796
		105,204	105,204	101,134
	Charitable activities	-	-	-
	Other trading activities			
	Café sales	5,324	5,324	4,876
	Income from Investments			
	Interest income	90	90	6
	Other			
	Gift Aid recoverable	38,816	38,816	18,465
	Other sundry income	871	871	473
	CFFC community grant	3,000	3,000	2,926
	HCF grant received	25,000	25,000	-
	Miscellaneous grants received	3,099	3,099	-
	Rent received	9,000	9,000	-
		79,786	79,786	21,864
	TOTAL INCOME			
		190,404	190,404	127,880
	Other information			
	All income in the prior year was unrestricted.			
4.	Analysis of expenditure			
	Expenditure on charitable activities	157,472	157,472	125,500
	Expenditure on other trading activities			
	Café purchases and expenses	4,089	4,089	4,605
	TOTAL EXPENDITURE			
		161,561	161,561	130,105

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

Note	2023	2022
	£	
4. Analysis of expenditure on charitable activities		
Employment costs	38,248	36,942
Visiting ministers' expenses	-	-
Missions	5,751	5,503
Youth trip	-	338
Donations and gifts	25,021	16,781
Outreach expenses	6,803	6,090
Training costs	1,040	1,132
Conference expenses	223	-
Administrations costs	4,591	4,129
Premises costs	55,688	49,799
Love Elland project costs	10,101	1,707
Depreciation	1,854	1,805
Other	4,723	1,151
Legal fees – Chapel of Rest	3,311	-
Bank charges and fees	118	123
Total	157,472	125,500

4.1 Operating leases

The charity's future annual operating lease commitment is £50,913 (2022 - £32,163). The commitment is in respect of its building lease and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2023	2022
	£	£
Within 1 year	4,000	28,163
Within 2 - 5 years	46,913	4,000
Over 5 years	-	-
	50,913	32,163

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2023	2022
	£	£
Accountancy services paid to the independent examiner	1,119	960
	1,119	960

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

6. Paid employees

6.1 Staff costs

	2023	2022
	£	£
Salaries and wages	36,104	34,620
Pension	2,144	2,322
Total staff costs	38,248	36,942

6.2 Average head count in the year

	2023	2022
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2022 - £-).

6.4 Redundancy payments

No redundancy payments were made in the year (2022 - £-).

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	15,460	15,460
Individual gifts	-	9,561	9,561
Total	-	25,021	25,021

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS (Continued)
For the year ended 31 December 2023

8. Tangible fixed assets

8.1 Cost or valuation

	Motor, Fixtures, fittings and equipment £	Total £
At 1 January 2023	17,722	17,722
Additions	3,145	3,145
Revaluations	-	-
Disposals	-	-
At 31 December 2023	20,867	20,867

8.2 Depreciation and impairments

At 1 January 2023	13,074	13,074
Disposals	-	-
Depreciation	1,854	1,854
Impairment	-	-
At 31 December 2023	14,928	14,928

8.3 Net book value

Net book value at 1 January 2023	4,648	4,648
Net book value at 31 December 2023	5,939	5,939

8.4 Depreciation policy

Depreciation is provided on a straight-line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

9 Debtors and prepayments

9.1 Analysis of debtors

	2023	2022
	£	£
Prepayments and accrued income	3,036	8,343
Gift Aid repayable	15,608	18,465
Total	18,644	26,808

10 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and on hand	156,874	120,799
Other	-	-
Total	156,874	120,799

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2023	2022	2023	2022
	£	£	£	£
Accruals and deferred income	1,354	995	-	-
Taxation and social security	-	-	-	-
Total	1,354	995	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

Mrs A Freeman, the wife of a trustess, received an individual grant of £5,158.

Accounts

Trustees Meeting

MINUTES OF MEETING held on 29th Aug 2023

Present: Andy Freeman, Sam Haigh, Viv Neville

Apologies: Sara Blakebrough (on holiday)

1. Minutes of last meeting

The minutes of the meeting held in 12th Aug 2023 were read and accepted as an accurate record.

2. Accountants Report for 2022

The final version of the accounts for 2022 was discussed prior to submission to the Charities Commission by the 31st Oct deadline. Late Gift Aid repayments had made this necessary to give a fully accurate picture of 2022. A draft document had been discussed in the spring (29th March).

The following general observations were made:

- The accounts have been prepared for us again by Simpson Wood Ltd.
- Total income for 2022 is very slightly higher than the previous year with £127,880 in 2022 compared with £126,646 in 2021. The commitment of people to giving is very stable despite the 'cost of living crisis'.
- Expenditure increased in 2022 by around 15k as the church emerged from the inactivity of the covid years and began restarting activities. Mill rent for the Love Elland project and various one off expenditures including a van and a heavily subsidised youth week on top of hugely increased energy costs were the main source of the increase. The biggest areas of changed expense were in premises costs and in the support given to our friends in Tanzania (Missions) with two trips there, one to provide support after the sudden death of their daughter.
- Bearing all of this in mind we end the year with total funds of £151,485 slightly down on 2021 of which £139,000 is the funds from the sale of Catherine Street, recording a small deficit of £2225. Given the fact that we have subsumed mill rent into the picture alongside hugely rising energy bills this can be considered a successful year.
- 2022 has been an interesting year in many ways and the church has emerged from the pandemic into renewed activity well given the challenges faced. The finances are in a healthy place to move forward with confidence into what 2023 holds.

3. AOB

Training

The church has continued training up further people and renewing training in Levels 2 and 3 Food Hygiene to work in the various teams involved in working with food and sent people on the necessary First Aid courses for an institution of our size as well as providing training and the necessary DBS updates as part of our and Child Protection Policy for those working with children and vulnerable adults. Our team of trained registrars is now covering wedding ceremonies.

Banking

Following a number of ongoing issues over many months with Virgin Money, who took over Yorkshire Bank, the finance team suggest that we should switch banks. We will begin immediately to contact banks to find out more.

Policies

There is a need to relook at some of the policies in some areas (First Aid, use of van, fire, contracts etc) and it was agreed that time would be made this year to begin working on these.

4. Date of next meeting:

Further brief building review meetings: Autumn 2023

These minutes are an accurate record of what took place at the meeting on the 29th Aug 2023 (and 29th March)

Signed:

Andy Freeman _____

Sam Haigh _____

Viv Neville _____

ELLAND CHRISTIAN CENTRE
REGISTERED CHARITY NO. 1138792
ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ELLAND CHRISTIAN CENTRE
REPORT AND ACCOUNTS
For the year ended 31 December 2022

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

The main challenge for 2022 was to emerge from the effects of the pandemic and to re-establish the appropriate groups into the life of the church and restore some of the opportunities which had been curtailed both for the church members and the local community. Gradually across the year this began to take place. Although there have been a few developments to the building itself with the refreshing of the blue room (now the olive room) and the setting up of a distinct children's play corner the main investment has been in the churches greatest resource, the people. The reestablishment of new teams and fresh training has been a hallmark of this year and it is refreshing to see bigger and stronger and new teams in a number of important areas ; preaching, music, prayer ministry, children's work, catering/kitchen etc with the necessary training (safeguarding/health and hygiene/etc) happening alongside. It has been good to re-establish our Leader's day and the marriage course to help strengthen specific areas of the churches life.

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows and develops. This year has seen a full return to providing a programme for the different age groups in the fellowship. SAGE, the group for the over 55's, has flourished and now expanded into two rooms with close to 40 people attending on a monthly basis. The work amongst the younger generations has also gone from strength to strength with the older young people meeting to build relationship and strengthen their faith fortnightly and the weekly group for younger children, Collide, experiencing a real growth in numbers in the latter half of the year. A highlight of the year for the younger generation was the youth trip to Ashbourne in the summer holidays which gave the small group a wonderful experience and put this kind of event back on the map after the pandemic had curtailed such events. The teaching programme (Pursue) continues to provide an excellent opportunity for encouragement and fellowship midweek and Centre Cafe has slowly regained its strong place in the life of the fellowship across the year. We are incredibly grateful to our strong team of leaders and volunteers who serve wholeheartedly to make all of this happen.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to really appreciate the relationships we have both in the UK and internationally with other pastors. The pandemic continued to prevent travel internationally in the early part of the year and the cancellation of the main MFG conference planned for the UK but as the year developed it was a joy to be able to travel physically to see friends again and particularly to go out and see Arthur and Gay Mbumbuka and the Gospel of Grace church in Tanzania in October. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project which is developing into a key facility in the area and to begin to develop the opportunity to provide bibles to pastors and churches in the rural areas. We have also had the opportunity to send out money to support bible distribution in the Ukraine in their time of need. Our pastors and leaders have ministered during the year at Cedar Church in Birmingham, Harvest City Church in Leicester and HCF in Huddersfield

4. The continued development of programmes which reach out into and serve the community.

Reaching out to others, particularly those outside the church during the pandemic has been a big focus of the church and with restrictions being gradually lifted adapted this year into more of its pre pandemic format. SAGE, which had become 'SAGE on wheels', began to meet again at the centre and has gone from strength to strength. It is hugely appreciated by the attendees, the other churches who have members attend and the local authorities who increasingly have it on their radar. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to expand hugely in 2022. A small team work hard to handle the growing number of requests for help and the purchase of a van has helped hugely our ability to effectively get things to people in a timely fashion. The project is providing a very real lifeline for the people of Elland and the Calder valley. We also provided a number of food hampers for needy families, by referral from the local Church of England school and had a Gift Give Away event near Christmas. We also introduced a weekly warm space, Toasty Tuesdays, for Elland people to come to help during the winter months with spiralling fuel bills. The work amongst young people (mentioned in section 2) provides much needed weekly opportunities for Elland families. The building has begun to be hired out by an increasing number of outside agencies who like the facilities that they find at the Centre (Surestart have run parenting groups and baby massage classes and team meetings and a Calderdale dementia group meets monthly etc) It is a blessing to be able to provide good quality meeting spaces for groups who serve our local community. This year also saw us work intensively with some asylum seeker families too. It was also good to be able to provide opportunities for people to come and explore their faith with the Alpha and The Bible Courses. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

FINANCIAL REVIEW OF THE YEAR

The year of 2022 has seen many positive developments in the church overall which are reflected in the finances of the church. Giving continues to be a strong strand of people's commitment to the church and what it seeks to do despite the challenging circumstances of the 'cost of living crisis' and this is encouraging. The year also saw increased levels of spending with many activities being back up and running again post covid. However, once Gift Aid money for 2022 has been recouped from HMRC we will end the year with a small deficit. The finances are in a healthy position to move forward in 2023 and beyond.

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop this year.

This year has seen a re-emergence of the work and ministry at the centre itself. Many of the former characteristics of the life of the church have re-emerged strengthened post pandemic and new ways of fulfilling the vision of the church have sprung forth and are taking shape and developing well.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

PLANS FOR THE FUTURE

As the church continues to adapt and grow we look forward to what the future will hold believing that there are good times ahead for the church as we continue on the journey together.

On behalf of the board of trustees.



A Freeman
Trustee

29 August 2023

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2022

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

29 August 2023

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022

			Total Funds	
	Note	Unrestricted £	2022 £	2021 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		101,134	101,134	104,773
Charitable activities				-
Other trading activities		4,876	4,876	2,096
Investments		6	6	2
Separate material item of income				-
Other		21,864	21,864	19,775
TOTAL INCOMING RESOURCES	3	127,880	127,880	126,646
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		125,500	125,500	112,433
Other trading activities		4,605	4,605	1,764
Refurbishment costs				-
TOTAL RESOURCES EXPENDED	4	130,105	130,105	114,197
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(2,225)	(2,225)	12,449
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		(2,225)	(2,225)	12,449
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		(2,225)	(2,225)	12,449
RECONCILIATION OF FUNDS:				
Total funds brought forward		153,485	153,485	141,036
TOTAL FUNDS CARRIED FORWARD		151,260	151,260	153,485

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2022

		Total Funds	
	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	8	4,648	3,457
TOTAL FIXED ASSETS		4,648	3,457
CURRENT ASSETS			
Debtors	9	26,808	2,838
Cash at bank and in hand	10	120,799	147,966
TOTAL CURRENT ASSETS		147,607	150,804
Creditors – amounts falling due in one year	11	995	776
NET CURRENT ASSETS/(LIABILITIES)		146,612	150,028
TOTAL ASSETS LESS CURRENT LIABILITIES		151,260	153,485
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		151,260	153,485
FUNDS FOR THE CHARITY			
Unrestricted funds		151,260	153,485
Revaluation reserve		-	-
TOTAL FUNDS		151,260	153,485

The notes on pages 7 to 13 form part of these accounts.

Approved by the Trustees on 29 August 2023 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note		Total Funds		
		Unrestricted £	2022 £	2021 £
3.	ANALYSIS OF INCOME			
	Donations and legacies			
	Donations and gifts	14,338	14,338	41,139
	Gift Aid donations	86,796	86,796	63,634
	Total	101,134	101,134	104,773
	Charitable activities	-	-	-
	Other trading activities			
	Café sales	4,876	4,876	2,096
	Income from investments			
	Interest income	6	6	2
	Other			
	Gift Aid recoverable	18,465	18,465	16,589
	Other sundry income	473	473	3,186
	CFFC community grant	2,926	2,926	-
	TOTAL INCOME	127,880	127,880	126,646
	Other information			
	All income in the prior year was unrestricted.			
4.	Analysis of expenditure			
	Expenditure on charitable activities	125,500	125,500	112,433
	Expenditure on other trading activities			
	Café purchases and expenses	4,605	4,605	1,764
	TOTAL EXPENDITURE	130,105	130,105	114,197

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note	2022 £	2021
4. Analysis of expenditure on charitable activities		
Employment costs	36,942	38,742
Visiting ministers' expenses	-	-
Missions	5,503	847
Youth trip	338	-
Donations and gifts	16,781	18,705
Outreach expenses	6,090	3,482
Training costs	1,132	2,511
Conference expenses	-	264
Administrations costs	4,129	2,573
Premises costs	49,799	36,488
Love Elland project costs	1,707	2,133
Depreciation	1,805	2,229
Other	1,151	1,905
Legal fees – Wellington Mills	-	1,800
Bank charges and fees	123	754
Total	125,500	112,433

4.1 Operating leases

The charity's future annual operating lease commitment is £32,163 (2021 - £77,200).

The commitment is in respect of its building lease, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2022 £	2021 £
Within 1 year	28,163	45,037
Within 2 - 5 years	4,000	32,163
Over 5 years	-	-
	32,163	77,200

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2022 £	2021 £
Accountancy services paid to the independent examiner	960	720
	960	720

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

6. Paid employees

6.1 Staff costs

	2022	2021
	£	£
Salaries and wages	34,620	38,742
Social security costs	-	-
Pension	2,322	-
Government employment allowance	-	-
Total staff costs	36,942	38,742

6.2 Average head count in the year

	2022	2021
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2021 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2021 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	6,917	6,917
Individual gifts	-	9,864	9,864
Total	-	16,781	16,781

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

8. Tangible fixed assets

8.1 Cost or valuation

	Motor, Fixtures, fittings and equipment £	Total £
At 1 January 2022	14,726	14,726
Additions	2,996	2,996
Revaluations	-	-
Disposals	-	-
At 31 December 2022	17,722	17,722

8.2 Depreciation and impairments

At 1 January 2022	11,269	11,269
Disposals	-	-
Depreciation	1,805	1,805
Impairment	-	-
At 31 December 2022	13,074	13,074

8.3 Net book value

Net book value at 1 January 2022	3,457	3,457
Net book value at 31 December 2022	4,648	4,648

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

9 Debtors and prepayments

9.1 Analysis of debtors

	2022 £	2021 £
Prepayments and accrued income	8,343	2,838
Gift Aid repayable	18,465	-
Total	26,808	2,838

10 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	120,799	147,966
Other	-	-
Total	120,799	147,966

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022 £	2021 £	2021 £	2020 £
Accruals and deferred income	995	776	-	-
Taxation and social security	-	-	-	-
Total	995	776	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.

ELLAND CHRISTIAN CENTRE
REGISTERED CHARITY NO. 1138792
ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ELLAND CHRISTIAN CENTRE
REPORT AND ACCOUNTS
For the year ended 31 December 2022

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

The main challenge for 2022 was to emerge from the effects of the pandemic and to re-establish the appropriate groups into the life of the church and restore some of the opportunities which had been curtailed both for the church members and the local community. Gradually across the year this began to take place. Although there have been a few developments to the building itself with the refreshing of the blue room (now the olive room) and the setting up of a distinct children's play corner the main investment has been in the churches greatest resource, the people. The reestablishment of new teams and fresh training has been a hallmark of this year and it is refreshing to see bigger and stronger and new teams in a number of important areas ; preaching, music, prayer ministry, children's work, catering/kitchen etc with the necessary training (safeguarding/health and hygiene/etc) happening alongside. It has been good to re-establish our Leader's day and the marriage course to help strengthen specific areas of the churches life.

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows and develops. This year has seen a full return to providing a programme for the different age groups in the fellowship. SAGE, the group for the over 55's, has flourished and now expanded into two rooms with close to 40 people attending on a monthly basis. The work amongst the younger generations has also gone from strength to strength with the older young people meeting to build relationship and strengthen their faith fortnightly and the weekly group for younger children, Collide, experiencing a real growth in numbers in the latter half of the year. A highlight of the year for the younger generation was the youth trip to Ashbourne in the summer holidays which gave the small group a wonderful experience and put this kind of event back on the map after the pandemic had curtailed such events. The teaching programme (Pursue) continues to provide an excellent opportunity for encouragement and fellowship midweek and Centre Cafe has slowly regained its strong place in the life of the fellowship across the year. We are incredibly grateful to our strong team of leaders and volunteers who serve wholeheartedly to make all of this happen.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to really appreciate the relationships we have both in the UK and internationally with other pastors. The pandemic continued to prevent travel internationally in the early part of the year and the cancellation of the main MFG conference planned for the UK but as the year developed it was a joy to be able to travel physically to see friends again and particularly to go out and see Arthur and Gay Mbumbuka and the Gospel of Grace church in Tanzania in October. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project which is developing into a key facility in the area and to begin to develop the opportunity to provide bibles to pastors and churches in the rural areas. We have also had the opportunity to send out money to support bible distribution in the Ukraine in their time of need. Our pastors and leaders have ministered during the year at Cedar Church in Birmingham, Harvest City Church in Leicester and HCF in Huddersfield

4. The continued development of programmes which reach out into and serve the community.

Reaching out to others, particularly those outside the church during the pandemic has been a big focus of the church and with restrictions being gradually lifted adapted this year into more of its pre pandemic format. SAGE, which had become 'SAGE on wheels', began to meet again at the centre and has gone from strength to strength. It is hugely appreciated by the attendees, the other churches who have members attend and the local authorities who increasingly have it on their radar. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to expand hugely in 2022. A small team work hard to handle the growing number of requests for help and the purchase of a van has helped hugely our ability to effectively get things to people in a timely fashion. The project is providing a very real lifeline for the people of Elland and the Calder valley. We also provided a number of food hampers for needy families, by referral from the local Church of England school and had a Gift Give Away event near Christmas. We also introduced a weekly warm space, Toasty Tuesdays, for Elland people to come to help during the winter months with spiralling fuel bills. The work amongst young people (mentioned in section 2) provides much needed weekly opportunities for Elland families. The building has begun to be hired out by an increasing number of outside agencies who like the facilities that they find at the Centre (Surestart have run parenting groups and baby massage classes and team meetings and a Calderdale dementia group meets monthly etc) It is a blessing to be able to provide good quality meeting spaces for groups who serve our local community. This year also saw us work intensively with some asylum seeker families too. It was also good to be able to provide opportunities for people to come and explore their faith with the Alpha and The Bible Courses. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

FINANCIAL REVIEW OF THE YEAR

The year of 2022 has seen many positive developments in the church overall which are reflected in the finances of the church. Giving continues to be a strong strand of people's commitment to the church and what it seeks to do despite the challenging circumstances of the 'cost of living crisis' and this is encouraging. The year also saw increased levels of spending with many activities being back up and running again post covid. However, once Gift Aid money for 2022 has been recouped from HMRC we will end the year with a small deficit. The finances are in a healthy position to move forward in 2023 and beyond.

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop this year.

This year has seen a re-emergence of the work and ministry at the centre itself. Many of the former characteristics of the life of the church have re-emerged strengthened post pandemic and new ways of fulfilling the vision of the church have sprung forth and are taking shape and developing well.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

PLANS FOR THE FUTURE

As the church continues to adapt and grow we look forward to what the future will hold believing that there are good times ahead for the church as we continue on the journey together.

On behalf of the board of trustees.



A Freeman
Trustee

29 August 2023

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2022

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

29 August 2023

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022

		Unrestricted	Total Funds	2021
	Note	£	2022 £	£
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		101,134	101,134	104,773
Charitable activities				-
Other trading activities		4,876	4,876	2,096
Investments		6	6	2
Separate material item of income				-
Other		21,864	21,864	19,775
TOTAL INCOMING RESOURCES	3	127,880	127,880	126,646
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		125,500	125,500	112,433
Other trading activities		4,605	4,605	1,764
Refurbishment costs				-
TOTAL RESOURCES EXPENDED	4	130,105	130,105	114,197
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(2,225)	(2,225)	12,449
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		(2,225)	(2,225)	12,449
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		(2,225)	(2,225)	12,449
RECONCILIATION OF FUNDS:				
Total funds brought forward		153,485	153,485	141,036
TOTAL FUNDS CARRIED FORWARD		151,260	151,260	153,485

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2022

		Total Funds	
	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	8	4,648	3,457
TOTAL FIXED ASSETS		4,648	3,457
CURRENT ASSETS			
Debtors	9	26,808	2,838
Cash at bank and in hand	10	120,799	147,966
TOTAL CURRENT ASSETS		147,607	150,804
Creditors – amounts falling due in one year	11	995	776
NET CURRENT ASSETS/(LIABILITIES)		146,612	150,028
TOTAL ASSETS LESS CURRENT LIABILITIES		151,260	153,485
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		151,260	153,485
FUNDS FOR THE CHARITY			
Unrestricted funds		151,260	153,485
Revaluation reserve		-	-
TOTAL FUNDS		151,260	153,485

The notes on pages 7 to 13 form part of these accounts.

Approved by the Trustees on 29 August 2023 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note		Unrestricted £	Total Funds	
			2022 £	2021 £
3.	ANALYSIS OF INCOME			
	Donations and legacies			
	Donations and gifts	14,338	14,338	41,139
	Gift Aid donations	86,796	86,796	63,634
	Total	101,134	101,134	104,773
	Charitable activities	-	-	-
	Other trading activities			
	Café sales	4,876	4,876	2,096
	Income from investments			
	Interest income	6	6	2
	Other			
	Gift Aid recoverable	18,465	18,465	16,589
	Other sundry income	473	473	3,186
	CFFC community grant	2,926	2,926	-
	TOTAL INCOME	127,880	127,880	126,646
	Other information			
	All income in the prior year was unrestricted.			
4.	Analysis of expenditure			
	Expenditure on charitable activities	125,500	125,500	112,433
	Expenditure on other trading activities			
	Café purchases and expenses	4,605	4,605	1,764
	TOTAL EXPENDITURE	130,105	130,105	114,197

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note	2022 £	2021
4. Analysis of expenditure on charitable activities		
Employment costs	36,942	38,742
Visiting ministers' expenses	-	-
Missions	5,503	847
Youth trip	338	-
Donations and gifts	16,781	18,705
Outreach expenses	6,090	3,482
Training costs	1,132	2,511
Conference expenses	-	264
Administrations costs	4,129	2,573
Premises costs	49,799	36,488
Love Elland project costs	1,707	2,133
Depreciation	1,805	2,229
Other	1,151	1,905
Legal fees – Wellington Mills	-	1,800
Bank charges and fees	123	754
Total	125,500	112,433

4.1 Operating leases

The charity's future annual operating lease commitment is £32,163 (2021 - £77,200).

The commitment is in respect of its building lease, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2022 £	2021 £
Within 1 year	28,163	45,037
Within 2 - 5 years	4,000	32,163
Over 5 years	-	-
	32,163	77,200

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2022 £	2021 £
Accountancy services paid to the independent examiner	960	720
	960	720

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

6. Paid employees

6.1 Staff costs

	2022	2021
	£	£
Salaries and wages	34,620	38,742
Social security costs	-	-
Pension	2,322	-
Government employment allowance	-	-
Total staff costs	36,942	38,742

6.2 Average head count in the year

	2022	2021
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2021 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2021 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	6,917	6,917
Individual gifts	-	9,864	9,864
Total	-	16,781	16,781

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

8. Tangible fixed assets

8.1 Cost or valuation

	Motor, Fixtures, fittings and equipment £	Total £
At 1 January 2022	14,726	14,726
Additions	2,996	2,996
Revaluations	-	-
Disposals	-	-
At 31 December 2022	17,722	17,722

8.2 Depreciation and impairments

At 1 January 2022	11,269	11,269
Disposals	-	-
Depreciation	1,805	1,805
Impairment	-	-
At 31 December 2022	13,074	13,074

8.3 Net book value

Net book value at 1 January 2022	3,457	3,457
Net book value at 31 December 2022	4,648	4,648

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

9 Debtors and prepayments

9.1 Analysis of debtors

	2022	2021
	£	£
Prepayments and accrued income	8,343	2,838
Gift Aid repayable	18,465	-
Total	26,808	2,838

10 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank and on hand	120,799	147,966
Other	-	-
Total	120,799	147,966

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2021	2020
	£	£	£	£
Accruals and deferred income	995	776	-	-
Taxation and social security	-	-	-	-
Total	995	776	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.

Accounts

Trustees Meeting

MINUTES OF MEETING held on 30th March 2022

Present: Trustees: Andy Freeman, Sam Haigh, Sara Blakebrough, Viv Neville.

Co-opted: Tim Freeman

1. Minutes of last meeting

The minutes of the meeting held in 11th April 2021 were read and accepted as an accurate record.

2. Accountants Report for 2021

Copies of the accountant's report for 2021 (attached) had been made available prior to the meeting.

The following general observations were made:

- The accounts have been prepared for us again by Simpson Wood Limited.
- Overall income for 2021 is significantly higher than the previous year with £126,646 in 2021 compared with £102,283 in 2020. The commitment of people to giving is very stable despite it being another challenging year. Tithes of £12,500 will be given in response to the £126,646 of income.
- Expenditure has increased slightly in 2021 by around £5,350 but this includes the launch of a major new outreach project and the rental associated with it. Most areas of expenditure recorded only minor variations from the previous year, the main areas of significant change being the increased levels of giving as the church sought to support various individuals and groups during the pandemic and the training budget as we sought to provide a different curriculum for the young people on Sunday morning, equip leaders and launch the Love Elland project. A reduction in visiting minister and conference expenses with travel very difficult offset quite a bit of this.
- Bearing all of this in mind we end the year with total funds of £153,485, slightly down on 2020 of which £139,000 is the funds from the sale of Catherine Street, recording a small surplus of approximately £12500. This is very pleasing given the challenging nature of the year.
- 2021 has been an interesting year in many ways and the church has adapted well to the challenges faced. The finances are in a healthy place to move forward with confidence into what 2022 holds.

3. AOB

Training

The church has continued training up further people and renewing training in Levels 2 and 3 Food Hygiene to work in the various teams and provided yearly training and necessary DBS updates as part of our Child Protection Policy. New First Aiders have also completed external training courses and the church now has its own PAT tester who has completed the necessary training. Our team of trained registrars is now covering wedding ceremonies.

Lease of Wellington Mill

A request from the Valuation Office Agency for information regarding our lease on Wellington Mill has been received and returned

4. Date of next meeting:

Salary Review: April 2022

Vision Evening: July 2022

These minutes are an accurate record of what took place at the meeting on the 30th March 2022

Signed:

Andy Freeman _____

Sam Haigh _____

Viv Neville _____

Sara Blakebrough _____

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2021

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

With the challenge of the pandemic remaining strong particularly at the start and end of the year the main focus of our efforts has been to safely return to as close to a normal basic programme as possible in the main building. Whilst this was challenging every effort was made to utilise the building at every possible opportunity to provide people with a safe place to come and worship and encourage each other. Despite government restrictions of some form for most of the year we still managed to hold Sunday services for large parts of the year and continue with many of the midweek activities in slightly different formats. A flexible approach to everything has been the order of the day. We are particularly grateful to our leadership team on whom the need for flexibility has placed the greatest burden for helping see us through this year. It is fair to say that we have used our time and energies resources in different ways in 2021 but the work of building the church has gone on unabated!

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows. Despite government restrictions of some form for most of the year we still managed to hold Sunday services for large parts of the year, continue with Pursue (the midweek teaching eve) and the ABC curriculum for children and the midweek young people's gathering (Collide), starting up prayer events and Centre Cafe and SAGE cafe again in September. This has been a considerable achievement involving a lot of flexible thinking and the willingness to adapt by the congregation. Garden coffees after the service in people's gardens, meeting in small groups outside for safety and friendship was a great success as were the ladies' walking groups. Although this year has been very different the church has continued to function and be a source of support and encouragement for each other

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to maintain many of the relationships we have within the MFG (Ministers Fellowship Global) family both in the UK and internationally. The pandemic prevented any travel internationally and some nationally which resulted in cancelled trips to Romania and the cancellation of the main MFG conference. The usual visits from some of our friends from varying countries have not been possible but it has still been possible to send recorded sermons to some of the other MFG churches and to have Arthur and Gay join us for Zoom studies all the way from Mbeya, Tanzania. It has been a real blessing to have been able to financially support a number of other churches in these challenging times. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project there but have also had the opportunity to send out money to support MFG churches in India too as they sought to reach out to others during the pandemic.

4. The continued development of programmes which reach out into and serve the community.

Although we have had a curtailed programme, reaching out to others, particularly those outside the church in this neediest of times has been a big focus of the year again. SAGE transitioned from 'SAGE on wheels' back to meeting at church and has continued in this way to be a vital support to the elderly in the community and has been massively appreciated by the recipients and the other churches some of them attend. Collide, the midweek young people's group has been very successful in staying open and providing a safe space for youngsters to meet and socialise throughout the year. A similar story is the case also for Centre Cafe which finally reopened properly in September and is beginning to build up slowly again after the disruption. The biggest development has been the launch of the Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies. Having secured the lease of a floor of Wellington Mill in Elland the official opening of the project took place in September after a few months preparing the space and moving everything in. The first few months of the project has seen a steady development of the number of people we have been able to help and a huge increase in the number of contacts made. A very positive relationship with Surestart has developed as part of this with us being able to offer our building for their use and a successful Gift Giveaway at Christmas. The 2021 Christmas offering resulted in us sending £1,000 to Overgate Hospice. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW OF THE YEAR

The year of 2021 has been a challenging year in many ways as the church emerged from the pandemic but one which has really shown the commitment that people have for the fellowship and for the vision that it stands for. Overall giving increased significantly and the church took on new expressions of service in the community rather than retreat. Expenditure rose slightly across the year but we ended the year with a surplus. This leaves us in a healthy position from which to pick up again and move forward in 2022

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop in another challenging year.

This year has been very much about emerging from the restrictions of the last two years safely and effectively. The church has taken every opportunity it legally could to remain open and functioning over the last two years and this has certainly reaped rewards as many people have come back with a renewed appreciation for church and a desire to see it fulfil its mission.

In many ways the church is spiritually stronger and has learnt a lot through the trials of the last two years. It was a delight to baptise 8 people in November including a whole household and to be able to run a partnership class again.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

PLANS FOR THE FUTURE

As the church continues to move out of this season we look forward to what the future will hold as we reach out to the town and beyond with the good news of the gospel. We believe that the best really is yet to come

On behalf of the board of trustees.



A Freeman
Trustee

30 March 2022

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2021

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 5 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

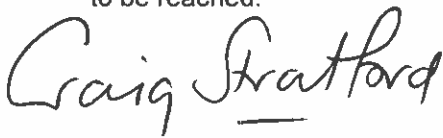
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

30 March 2022

ELLAND CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

			Total Funds	
	Note	Unrestricted £	2021 £	2020 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		104,773	104,773	84,986
Charitable activities		-	-	-
Other trading activities		2,096	2,096	2,353
Investments		2	2	1
Separate material item of income		-	-	-
Other		19,775	19,775	14,943
TOTAL INCOMING RESOURCES	3	126,646	126,646	102,283
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		112,433	112,433	104,816
Other trading activities		1,764	1,764	4,031
Refurbishment costs		-	-	-
TOTAL RESOURCES EXPENDED	4	114,197	114,197	108,847
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		12,449	12,449	(6,564)
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		12,449	12,449	(6,564)
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		12,449	12,449	(6,564)
RECONCILIATION OF FUNDS:				
Total funds brought forward		141,036	141,036	147,600
TOTAL FUNDS CARRIED FORWARD		153,485	153,485	141,036

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2021

		Total Funds	
	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	8	3,457	5,686
TOTAL FIXED ASSETS		3,457	5,686
CURRENT ASSETS			
Debtors	9	2,838	16,810
Cash at bank and in hand	10	147,966	119,389
TOTAL CURRENT ASSETS		150,804	136,199
Creditors – amounts falling due in one year	11	776	849
NET CURRENT ASSETS/(LIABILITIES)		150,028	135,350
TOTAL ASSETS LESS CURRENT LIABILITIES		153,485	141,036
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		153,485	141,036
FUNDS FOR THE CHARITY			
Unrestricted funds		153,485	141,036
Revaluation reserve		-	-
TOTAL FUNDS		153,485	141,036

The notes on pages 7 to 13 form part of these accounts.

Approved by the Trustees on 30 March 2022 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note	Total Funds		
	Unrestricted £	2021 £	2020 £
3. ANALYSIS OF INCOME			
Donations and legacies			
Donations and gifts	41,139	41,139	25,356
Gift Aid donations	63,634	63,634	59,630
Total	104,773	104,773	84,986
Charitable activities	-	-	-
Other trading activities			
Café sales	2,096	2,096	2,353
Income from Investments			
Interest income	2	2	1
Other			
Gift Aid recoverable	16,589	16,589	14,725
Other sundry income	3,186	3,186	218
TOTAL INCOME	126,646	126,646	102,283
Other information			
All income in the prior year was unrestricted.			
4. Analysis of expenditure			
Expenditure on charitable activities	112,433	112,433	104,816
Expenditure on other trading activities			
Café purchases and expenses	1,764	1,764	4,031
TOTAL EXPENDITURE	114,197	114,197	108,847

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note	2021	2020
	£	
4. Analysis of expenditure on charitable activities		
Employment costs	38,742	37,768
Visiting ministers' expenses	-	-
Missions	847	4,785
Donations and gifts	18,705	12,336
Outreach expenses	3,482	2,121
Training costs	2,511	1,085
Conference expenses	264	2,536
Administrations costs	2,573	2,386
Premises costs	36,488	35,781
Love Elland project costs	2,133	-
Depreciation	2,229	2,136
Other	1,905	3,882
Legal fees – Wellington Mills	1,800	-
Bank charges and fees	754	-
Total	112,433	104,816

4.1 Operating leases

The charity's future annual operating lease commitment is £77,200 (2020 - £75,263).

The commitment is in respect of its building leases, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2021	2020
	£	£
Within 1 year	45,037	-
Within 2 - 5 years	32,163	75,263
Over 5 years	-	-
	77,200	75,263

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2021	2020
	£	£
Accountancy services paid to the independent examiner	720	720
	720	720

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

6. Paid employees

6.1 Staff costs

	2021	2020
	£	£
Salaries and wages	35,600	34,606
Social security costs	2,235	2,243
Pension	907	919
Government employment allowance	-	-
Total staff costs	38,742	37,768

6.2 Average head count in the year

	2021	2020
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2020 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2020 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	7,000	7,000
Individual gifts	-	11,705	11,705
Total	-	18,705	18,705

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

8. Tangible fixed assets

8.1 Cost or valuation

	Fixtures, fittings and equipment £	Total £
At 1 January 2021	14,726	14,726
Additions	-	-
Revaluations	-	-
Disposals	-	-
At 31 December 2021	14,726	14,726

8.2 Depreciation and impairments

At 1 January 2021	9,040	9,040
Disposals	-	-
Depreciation	2,229	-
Impairment	-	-
At 31 December 2021	11,269	11,269

8.3 Net book value

Net book value at 1 January 2021	5,686	5,686
Net book value at 31 December 2021	3,457	3,457

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

9 Debtors and prepayments

9.1 Analysis of debtors

	2021	2020
	£	£
Prepayments and accrued income	2,838	796
Gift Aid repayable	-	16,014
Total	2,838	16,810

10 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank and on hand	147,966	119,389
Other	-	-
Total	147,966	119,389

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021	2020	2021	2020
	£	£	£	£
Accruals and deferred income	776	849	-	-
Taxation and social security	-	-	-	-
Total	776	849	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2021

Contents	Page
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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 - 13

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.
2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.
Details of this doctrinal basis of belief are as follows:
 - a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
 - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
 - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
 - d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
 - e) The resurrection of Jesus Christ from the dead.
 - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
 - g) The indwelling and work of the Holy Spirit in the believer.
 - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

With the challenge of the pandemic remaining strong particularly at the start and end of the year the main focus of our efforts has been to safely return to as close to a normal basic programme as possible in the main building. Whilst this was challenging every effort was made to utilise the building at every possible opportunity to provide people with a safe place to come and worship and encourage each other. Despite government restrictions of some form for most of the year we still managed to hold Sunday services for large parts of the year and continue with many of the midweek activities in slightly different formats. A flexible approach to everything has been the order of the day. We are particularly grateful to our leadership team on whom the need for flexibility has placed the greatest burden for helping see us through this year. It is fair to say that we have used our time and energies resources in different ways in 2021 but the work of building the church has gone on unabated!

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows. Despite government restrictions of some form for most of the year we still managed to hold Sunday services for large parts of the year, continue with Pursue (the midweek teaching eve) and the ABC curriculum for children and the midweek young people's gathering (Collide), starting up prayer events and Centre Cafe and SAGE cafe again in September. This has been a considerable achievement involving a lot of flexible thinking and the willingness to adapt by the congregation. Garden coffees after the service in people's gardens, meeting in small groups outside for safety and friendship was a great success as were the ladies' walking groups. Although this year has been very different the church has continued to function and be a source of support and encouragement for each other

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to maintain many of the relationships we have within the MFG (Ministers Fellowship Global) family both in the UK and internationally. The pandemic prevented any travel internationally and some nationally which resulted in cancelled trips to Romania and the cancellation of the main MFG conference. The usual visits from some of our friends from varying countries have not been possible but it has still been possible to send recorded sermons to some of the other MFG churches and to have Arthur and Gay join us for Zoom studies all the way from Mbeya, Tanzania. It has been a real blessing to have been able to financially support a number of other churches in these challenging times. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project there but have also had the opportunity to send out money to support MFG churches in India too as they sought to reach out to others during the pandemic.

4. The continued development of programmes which reach out into and serve the community.

Although we have had a curtailed programme, reaching out to others, particularly those outside the church in this neediest of times has been a big focus of the year again. SAGE transitioned from 'SAGE on wheels' back to meeting at church and has continued in this way to be a vital support to the elderly in the community and has been massively appreciated by the recipients and the other churches some of them attend. Collide, the midweek young people's group has been very successful in staying open and providing a safe space for youngsters to meet and socialise throughout the year. A similar story is the case also for Centre Cafe which finally reopened properly in September and is beginning to build up slowly again after the disruption. The biggest development has been the launch of the Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies. Having secured the lease of a floor of Wellington Mill in Elland the official opening of the project took place in September after a few months preparing the space and moving everything in. The first few months of the project has seen a steady development of the number of people we have been able to help and a huge increase in the number of contacts made. A very positive relationship with Surestart has developed as part of this with us being able to offer our building for their use and a successful Gift Giveaway at Christmas. The 2021 Christmas offering resulted in us sending £1,000 to Overgate Hospice. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW OF THE YEAR

The year of 2021 has been a challenging year in many ways as the church emerged from the pandemic but one which has really shown the commitment that people have for the fellowship and for the vision that it stands for. Overall giving increased significantly and the church took on new expressions of service in the community rather than retreat. Expenditure rose slightly across the year but we ended the year with a surplus. This leaves us in a healthy position from which to pick up again and move forward in 2022

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

ACHIEVEMENT AND PERFORMANCE

Elland Christian Centre has continued to grow and develop in another challenging year.

This year has been very much about emerging from the restrictions of the last two years safely and effectively. The church has taken every opportunity it legally could to remain open and functioning over the last two years and this has certainly reaped rewards as many people have come back with a renewed appreciation for church and a desire to see it fulfil its mission.

In many ways the church is spiritually stronger and has learnt a lot through the trials of the last two years. It was a delight to baptise 8 people in November including a whole household and to be able to run a partnership class again.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

PLANS FOR THE FUTURE

As the church continues to move out of this season we look forward to what the future will hold as we reach out to the town and beyond with the good news of the gospel. We believe that the best really is yet to come

On behalf of the board of trustees.



A Freeman
Trustee

30 March 2022

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2021

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 5 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

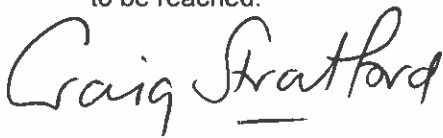
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

30 March 2022

ELLAND CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

			Total Funds	
	Note	Unrestricted £	2021 £	2020 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		104,773	104,773	84,986
Charitable activities		-	-	-
Other trading activities		2,096	2,096	2,353
Investments		2	2	1
Separate material item of income		-	-	-
Other		19,775	19,775	14,943
TOTAL INCOMING RESOURCES	3	126,646	126,646	102,283
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		112,433	112,433	104,816
Other trading activities		1,764	1,764	4,031
Refurbishment costs		-	-	-
TOTAL RESOURCES EXPENDED	4	114,197	114,197	108,847
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		12,449	12,449	(6,564)
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		12,449	12,449	(6,564)
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		12,449	12,449	(6,564)
RECONCILIATION OF FUNDS:				
Total funds brought forward		141,036	141,036	147,600
TOTAL FUNDS CARRIED FORWARD		153,485	153,485	141,036

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2021

		Total Funds	
	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	8	3,457	5,686
TOTAL FIXED ASSETS		3,457	5,686
CURRENT ASSETS			
Debtors	9	2,838	16,810
Cash at bank and in hand	10	147,966	119,389
TOTAL CURRENT ASSETS		150,804	136,199
Creditors – amounts falling due in one year	11	776	849
NET CURRENT ASSETS/(LIABILITIES)		150,028	135,350
TOTAL ASSETS LESS CURRENT LIABILITIES		153,485	141,036
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		153,485	141,036
FUNDS FOR THE CHARITY			
Unrestricted funds		153,485	141,036
Revaluation reserve		-	-
TOTAL FUNDS		153,485	141,036

The notes on pages 7 to 13 form part of these accounts.

Approved by the Trustees on 30 March 2022 and signed on behalf of all the Trustees by:



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration form 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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note	Total Funds		
	Unrestricted £	2021 £	2020 £
3. ANALYSIS OF INCOME			
Donations and legacies			
Donations and gifts	41,139	41,139	25,356
Gift Aid donations	63,634	63,634	59,630
Total	104,773	104,773	84,986
Charitable activities	-	-	-
Other trading activities			
Café sales	2,096	2,096	2,353
Income from Investments			
Interest income	2	2	1
Other			
Gift Aid recoverable	16,589	16,589	14,725
Other sundry income	3,186	3,186	218
TOTAL INCOME	126,646	126,646	102,283
Other information			
All income in the prior year was unrestricted.			
4. Analysis of expenditure			
Expenditure on charitable activities	112,433	112,433	104,816
Expenditure on other trading activities			
Café purchases and expenses	1,764	1,764	4,031
TOTAL EXPENDITURE	114,197	114,197	108,847

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

Note	2021	2020
	£	
4. Analysis of expenditure on charitable activities		
Employment costs	38,742	37,768
Visiting ministers' expenses	-	-
Missions	847	4,785
Donations and gifts	18,705	12,336
Outreach expenses	3,482	2,121
Training costs	2,511	1,085
Conference expenses	264	2,536
Administrations costs	2,573	2,386
Premises costs	36,488	35,781
Love Elland project costs	2,133	-
Depreciation	2,229	2,136
Other	1,905	3,882
Legal fees – Wellington Mills	1,800	-
Bank charges and fees	754	-
Total	112,433	104,816

4.1 Operating leases

The charity's future annual operating lease commitment is £77,200 (2020 - £75,263).

The commitment is in respect of its building leases, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2021	2020
	£	£
Within 1 year	45,037	-
Within 2 - 5 years	32,163	75,263
Over 5 years	-	-
	77,200	75,263

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2021	2020
	£	£
Accountancy services paid to the independent examiner	720	720
	720	720

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

6. Paid employees

6.1 Staff costs

	2021	2020
	£	£
Salaries and wages	35,600	34,606
Social security costs	2,235	2,243
Pension	907	919
Government employment allowance	-	-
Total staff costs	38,742	37,768

6.2 Average head count in the year

	2021	2020
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2020 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2020 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	7,000	7,000
Individual gifts	-	11,705	11,705
Total	-	18,705	18,705

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

8. Tangible fixed assets

8.1 Cost or valuation

	Fixtures, fittings and equipment £	Total £
At 1 January 2021	14,726	14,726
Additions	-	-
Revaluations	-	-
Disposals	-	-
At 31 December 2021	14,726	14,726

8.2 Depreciation and impairments

At 1 January 2021	9,040	9,040
Disposals	-	-
Depreciation	2,229	
Impairment	-	-
At 31 December 2021	11,269	11,269

8.3 Net book value

Net book value at 1 January 2021	5,686	5,686
Net book value at 31 December 2021	3,457	3,457

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2021

9 Debtors and prepayments

9.1 Analysis of debtors

	2021	2020
	£	£
Prepayments and accrued income	2,838	796
Gift Aid repayable	-	16,014
Total	2,838	16,810

10 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank and on hand	147,966	119,389
Other	-	-
Total	147,966	119,389

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021	2020	2021	2020
	£	£	£	£
Accruals and deferred income	776	849	-	-
Taxation and social security	-	-	-	-
Total	776	849	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.

Accounts

Trustees Meeting

MINUTES OF MEETING held on 17th March 2021

Present: Andy Freeman, Sam Haigh, Sara Blakebrough, Viv Neville.

1. Minutes of last meeting

The minutes of the meeting held in 22nd Dec 2020 were read and accepted as an accurate record.

2. Accountants Report for 2020

Copies of the accountant's report 2020 (attached) had been made available.

The following general observations were made:

- The accounts have been prepared for us again by Simpson Wood Limited.
- General income for 2020 is slightly lower than the previous year with £102,283 in 2020 compared with £105,195 in 2019. The commitment of people to giving is very stable despite an extremely challenging year. Tithes of £10,200 will be given in response to the £102,283 of income.
- Expenditure has also decreased slightly in 2020 by around £2,300. Most areas of expenditure recorded only minor variations from the previous year, the main areas of significant change being the increased levels of giving as the church sought to support various individuals and groups during the pandemic and the training budget as materials for smaller and individual study support became more critical with people isolating.
- Bearing all of this in mind we end the year with total funds of £141,036, slightly down on 2019 of which £139,000 is the funds from the sale of Catherine Street, recording a minor deficit of approximately £1000 more than the previous year. This is quite remarkable given the year we have faced.
- 2020 has been an interesting year in many ways and the church has adapted well to the challenges faced. The finances are in a healthy place to move forward with confidence into what 2021 holds.

3. AOB

The church has continued training up further people and renewing training in Levels 2 and 3 Food Hygiene to work in the various teams and provided yearly training and necessary DBS updates as part of our Child Protection Policy. Our team of trained registrars is now covering wedding ceremonies.

4. Date of next meeting:

Lease Signing Meeting: April 2021?

These minutes are an accurate record of what took place at the meeting on the 17th March 2021

Signed:

Andy Freeman _____

Sam Haigh _____

Viv Neville _____

Sara Blakebrough _____

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2020

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Notes to the Accounts	7 - 14

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.

2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.

Details of this doctrinal basis of belief are as follows:

- a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
- b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
- c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
- d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
- e) The resurrection of Jesus Christ from the dead.
- f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
- g) The indwelling and work of the Holy Spirit in the believer.
- h) The expectation of the personal return of the Lord Jesus Christ.

3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

With the challenge of the pandemic the main focus of our efforts has been to use the excellent facilities we have as a base to support and encourage people in their homes as they shield and experience lockdown. Every effort was made to utilise the building at every possible opportunity to provide people with a safe place to come and worship and encourage each other. Despite all the restrictions we still managed to hold Sunday services for large parts of the duration of the pandemic, and meet for periods of time for Pursue (the midweek teaching eve), the ABC curriculum for children, some private prayer events and a brief spell of opening Centre Cafe. Considerable investment was made in making things as safe as possible with the rearrangement of the layout of the main halls, purchasing of screens, acquiring a 'fogging' machine' etc. A flexible approach to everything was the order of the day and with the help of members gifted technologically and some investment in more suitable IT equipment we were able to do 'Church at Home' for the weeks we were unable to meet physically in the building, recording messages getting CD's to those without computer access etc. Zoom provided a platform to continue meeting together midweek. SAGE continued as 'SAGE on wheels' with teams delivering meals and monthly treats to the over 55's for over 9 months! It is fair to say that we have used our resources in different ways in 2020 but the work has gone on unabated!

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows. A full programme ran until nearly the end of March which included alongside its normal programme a very successful Ladies' Day. Once national lockdowns began the programmes were severely curtailed but the church adapted to refocus on continuing to maintain relationships with an adapted essential programme outlined in the previous section. Although this has been very different the church has continued to function and be a source of support and encouragement for each other.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to really appreciate the relationships we have within the growing MFG (Ministers Fellowship Global) family both in the UK and internationally. The pandemic prevented any travel internationally or nationally which resulted in cancelled trips to the Netherlands and Tanzania, the cancellation of the main MFG conference in Macedonia and visits from some of our friends from varying countries but it has still been possible to send recorded sermons to a number of MFG churches around the world and to have teaching virtually during conference week. Our leaders have continued to benefit from the UK Regional conferences (one in the flesh in March!) and the other virtually which have been uplifting and informative. It has been a major blessing within these relationships to have been able to financially support a number of other churches in these challenging times. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project there but have also had the opportunity to send out money to support the 22 MFG churches in Tanzania, the African and Asian churches through an MFG appeal and the 5 Romanian MFG churches in our Christmas offering.

4. The continued development of programmes which reach out into and serve the community.

Although we have had a curtailed programme, reaching out to others, particularly those outside the church in this neediest of times has been a big focus of the year. SAGE became 'SAGE on wheels' and has continued to deliver hot meals every month as normal to its members along with additional treats each month and a Christmas hamper to give the older folks pretty much fortnightly human contact. This has been massively appreciated by the recipients and the other churches some of them attend. Weekly 'survival packs' for school children (up to 30 at one point) were delivered during the first lockdown providing a much needed and anticipated midweek treat for children (and parents) having to isolate at home. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to develop and in fact much work has been going on to potentially expand this hugely in 2021. We also provided food hampers to many needy families by referral from the local Church of England school who may be struggling to make ends meet in these challenging times. ECC also became a registered 'Rest Centre' to provide emergency help in the instance of flooding in the Calder Valley with Calderdale Council. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

FINANCIAL REVIEW OF THE YEAR

The year of 2020 has been a challenging year financially but one which has really shown the commitment that people have for the fellowship. Whilst overall giving decreased slightly it remained at consistently good levels and despite decreased expenditure across the year we still incurred a minor deficit at the year end. This leaves us in a healthy position from which to pick up again in 2021 when things return to some kind of normality.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

Elland Christian Centre has continued to grow and develop in this challenging year.

Whilst the building has been less of a focus with three national lockdowns preventing use of the building to a greater or lesser extent the real nature of the church, the people and the relationships, have remained strong. It could be argued that the faith of many has grown stronger in this time of trial and that people have a greater appreciation for things that were possibly previously taken for granted such as worshipful singing, communal worship, personal bible study, midweek fellowship opportunities and prayer for each other etc.

The church has taken every opportunity it legally could to remain open and functioning and has proved to be much more flexible in its approach than perhaps it realised. The growth and development in the use of IT solutions and publicity opportunities has certainly been a feature of the year as has the churches willingness and desire to serve the community of Elland in which we have been placed in practical ways that show the love of God.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

It continues to be a real blessing to be in relationship with the MFG family around the world and to be able to both support them and be supported by them as we work alongside each other.

PLANS FOR THE FUTURE

As the church continues to adapt and grow we look forward to what the future will hold believing that we will have learnt many valuable lessons through this year which will help us to grow in the future.

On behalf of the board of trustees.

A Freeman
Trustee

10 March 2021

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2020

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 4 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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

C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

10 March 2021

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2020

			Total Funds	
	Note	Unrestricted £	2020 £	2019 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		84,986	84,986	83,925
Charitable activities		-	-	-
Other trading activities		2,353	2,353	6,965
Investments		1	1	2
Separate material item of income		-	-	-
Other		14,943	14,943	14,303
TOTAL INCOMING RESOURCES	3	102,283	102,283	105,195
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		104,816	104,816	105,800
Other trading activities		4,031	4,031	5,362
Refurbishment costs		-	-	-
TOTAL RESOURCES EXPENDED	4	108,847	108,847	111,162
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(6,564)	(6,564)	(5,697)
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		(6,564)	(6,564)	(5,697)
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		(6,564)	(6,564)	(5,697)
RECONCILIATION OF FUNDS:				
Total funds brought forward		147,600	147,600	153,567
TOTAL FUNDS CARRIED FORWARD		141,036	141,036	147,600

ELLAND CHRISTIAN CENTRE

BALANCE SHEET as at 31 December 2020

		Total Funds	
	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	8	5,686	5,721
TOTAL FIXED ASSETS		5,686	5,721
CURRENT ASSETS			
Debtors	9	16,810	23,944
Cash at bank and in hand	10	119,389	119,498
TOTAL CURRENT ASSETS		136,199	143,442
Creditors – amounts falling due in one year	11	849	1,563
NET CURRENT ASSETS/(LIABILITIES)		135,350	141,879
TOTAL ASSETS LESS CURRENT LIABILITIES		141,036	147,600
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		141,036	147,600
FUNDS FOR THE CHARITY			
Unrestricted funds		141,036	147,600
Revaluation reserve		-	-
TOTAL FUNDS		141,036	147,600

The notes on pages 6 to 13 form part of these accounts.

Approved by the Trustees on 10 March 2021 and signed on behalf of all the Trustees by:

Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

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Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note		Unrestricted £	Total Funds	
			2020 £	2019 £
3. ANALYSIS OF INCOME				
	Donations and legacies			
	Donations and gifts	25,356	25,356	16,480
	Gift Aid donations	59,630	59,630	67,445
	Total	84,986	84,986	83,925
	Charitable activities	-	-	-
	Other trading activities			
	Café sales	2,353	2,353	6,965
	Income from Investments			
	Interest income	1	1	2
	Other			
	Gift Aid recoverable	14,725	14,725	11,688
	Other sundry income	218	218	2,615
	TOTAL INCOME	102,283	102,283	105,195
	Other information			
	All income in the prior year was unrestricted.			
4. Analysis of expenditure				
	Expenditure on charitable activities	104,816	104,816	105,800
	Expenditure on other trading activities			
	Café purchases and expenses	4,031	4,031	5,362
	TOTAL EXPENDITURE	108,847	108,847	111,162

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note	2020	2019
	£	
4. Analysis of expenditure on charitable activities		
Employment costs	37,768	37,846
Visiting ministers' expenses	-	2,193
Mission to Tanzania	4,785	4,593
Donations and gifts	12,336	8,478
Outreach expenses	2,121	2,391
Training costs	1,085	2,775
Conference expenses	2,536	3,887
Administrations costs	2,386	1,694
Premises costs	35,781	36,438
Refurbishment costs incurred on new premises	-	-
Depreciation	2,136	2,007
Other	3,882	3,498
Total	104,816	105,800

4.1 Operating leases

The charity's future annual operating lease commitment is £75,263 (2019 - £22,827).

The commitment is in respect of its building lease, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2020	2019
	£	£
Within 1 year	-	22,827
Within 2 - 5 years	75,263	-
Over 5 years	-	-
	75,263	22,827

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2020	2019
	£	£
Accountancy services paid to the independent examiner	720	900
	720	900

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

6. Paid employees

6.1 Staff costs

	2020	2019
	£	£
Salaries and wages	34,606	29,249
Social security costs	2,243	6,920
Pension	919	1,677
Government employment allowance	-	-
Total staff costs	37,768	37,846

6.2 Average head count in the year

	2020	2019
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2019 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2019 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	2,500	-	2,500
Support to other pastors	-	6,586	6,586
Individual gifts	-	3,250	3,250
Total	2,500	9,836	12,336

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

8. Tangible fixed assets

8.1 Cost or valuation

	Fixtures, fittings and equipment £	Total £
At 1 January 2020	12,626	12,626
Additions	2,100	2,100
Revaluations	-	-
Disposals	-	-
At 31 December 2020	14,726	14,726

8.2 Depreciation and impairments

At 1 January 2020	6,905	6,905
Disposals	-	-
Depreciation	2,135	2,135
Impairment	-	-
At 31 December 2020	9,040	9,040

8.3 Net book value

Net book value at 1 January 2020	5,721	5,721
Net book value at 31 December 2020	5,686	5,686

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

9 Debtors and prepayments

9.1 Analysis of debtors

	2020	2019
	£	£
Prepayments and accrued income	796	12,256
Gift Aid repayable	16,014	11,688
Total	16,810	23,944

10 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank and on hand	119,389	119,498
Other	-	-
Total	119,389	119,498

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Accruals and deferred income	849	849	-	-
Taxation and social security	-	-	-	-
Total	849	849	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2020

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Notes to the Accounts	7 - 14

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives

The objects of the fellowship as laid down in the Declaration of Trust, dated 6th July 2010 are:

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith in Elland and elsewhere.

2. The furtherance of the Christian work of the Elland Christian Centre at Elland being that of the believers holding the doctrines of belief set forth in the schedule annexed to the Declaration of Trust.

Details of this doctrinal basis of belief are as follows:

- a) The Bible (Old and New Testaments) is the inspired Word of God, the infallible rule for our faith and belief.
- b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
- c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
- d) Salvation through faith in Christ, who according to the Scriptures, died for our sins, was buried and was raised from the dead on the third day, and that through his blood we have redemption.
- e) The resurrection of Jesus Christ from the dead.
- f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
- g) The indwelling and work of the Holy Spirit in the believer.
- h) The expectation of the personal return of the Lord Jesus Christ.

3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

Policies to achieve objectives

The policies of the fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community as it proclaims the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives.

The following aims are designed to assist the fellowship in fulfilling its perceived role:

1. The continued development of the fellowship's base and resources on Newcombe Street.

With the challenge of the pandemic the main focus of our efforts has been to use the excellent facilities we have as a base to support and encourage people in their homes as they shield and experience lockdown. Every effort was made to utilise the building at every possible opportunity to provide people with a safe place to come and worship and encourage each other. Despite all the restrictions we still managed to hold Sunday services for large parts of the duration of the pandemic, and meet for periods of time for Pursue (the midweek teaching eve), the ABC curriculum for children, some private prayer events and a brief spell of opening Centre Cafe. Considerable investment was made in making things as safe as possible with the rearrangement of the layout of the main halls, purchasing of screens, acquiring a 'fogging' machine' etc. A flexible approach to everything was the order of the day and with the help of members gifted technologically and some investment in more suitable IT equipment we were able to do 'Church at Home' for the weeks we were unable to meet physically in the building, recording messages getting CD's to those without computer access etc. Zoom provided a platform to continue meeting together midweek. SAGE continued as 'SAGE on wheels' with teams delivering meals and monthly treats to the over 55's for over 9 months! It is fair to say that we have used our resources in different ways in 2020 but the work has gone on unabated!

2. The development of the fellowship's programmes for all ages.

The fellowship continues to seek to encourage a multigenerational approach to church and provide suitable activities for all ages. Regular changes to the programmes of the church occur to reflect the changing makeup of the church as it grows. A full programme ran until nearly the end of March which included alongside its normal programme a very successful Ladies' Day. Once national lockdowns began the programmes were severely curtailed but the church adapted to refocus on continuing to maintain relationships with an adapted essential programme outlined in the previous section. Although this has been very different the church has continued to function and be a source of support and encouragement for each other.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

3. The expansion of relationships with churches nationally and internationally including financial support of both individuals and churches.

We have continued to really appreciate the relationships we have within the growing MFG (Ministers Fellowship Global) family both in the UK and internationally. The pandemic prevented any travel internationally or nationally which resulted in cancelled trips to the Netherlands and Tanzania, the cancellation of the main MFG conference in Macedonia and visits from some of our friends from varying countries but it has still been possible to send recorded sermons to a number of MFG churches around the world and to have teaching virtually during conference week. Our leaders have continued to benefit from the UK Regional conferences (one in the flesh in March!) and the other virtually which have been uplifting and informative. It has been a major blessing within these relationships to have been able to financially support a number of other churches in these challenging times. We have continued to support the Gospel of Grace Church in Mbeya, Tanzania and the Hope Nursery Project there but have also had the opportunity to send out money to support the 22 MFG churches in Tanzania, the African and Asian churches through an MFG appeal and the 5 Romanian MFG churches in our Christmas offering.

4. The continued development of programmes which reach out into and serve the community.

Although we have had a curtailed programme, reaching out to others, particularly those outside the church in this neediest of times has been a big focus of the year. SAGE became 'SAGE on wheels' and has continued to deliver hot meals every month as normal to its members along with additional treats each month and a Christmas hamper to give the older folks pretty much fortnightly human contact. This has been massively appreciated by the recipients and the other churches some of them attend. Weekly 'survival packs' for school children (up to 30 at one point) were delivered during the first lockdown providing a much needed and anticipated midweek treat for children (and parents) having to isolate at home. The Love Elland project providing furniture to needy families in the area by referral from social services/schools and other professional bodies has continued to develop and in fact much work has been going on to potentially expand this hugely in 2021. We also provided food hampers to many needy families by referral from the local Church of England school who may be struggling to make ends meet in these challenging times. ECC also became a registered 'Rest Centre' to provide emergency help in the instance of flooding in the Calder Valley with Calderdale Council. We continue to seek new ways to reach out and serve the people of Elland.

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The charity is governed under a trust deed dated the 6th July 2010.

Structure and management

Overall responsibility for the fellowship lies with the trustees of whom there are 4. The pastors oversee the church and have a team of leaders who work with them which includes the four trustees. These groups (the trustees, pastors and leaders) while being distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

Method adapted for recruitment and appointment of new trustees

The fellowship's trustees are selected by the existing trustees from within the fellowship's membership. The criteria for choosing trustees are their commitment to the fellowship and the usefulness to the fellowship of their professional and other expertise.

Policies and procedures adapted for the introduction and training of new trustees

New trustees are trained 'on the job' with very much a team approach adopted by the trustee group. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

Risk management

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

FINANCIAL REVIEW OF THE YEAR

The year of 2020 has been a challenging year financially but one which has really shown the commitment that people have for the fellowship. Whilst overall giving decreased slightly it remained at consistently good levels and despite decreased expenditure across the year we still incurred a minor deficit at the year end. This leaves us in a healthy position from which to pick up again in 2021 when things return to some kind of normality.

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

RESERVES POLICY

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash or standing order basis which is sufficient to meet the day to day running costs of the Charity.

Elland Christian Centre has continued to grow and develop in this challenging year.

Whilst the building has been less of a focus with three national lockdowns preventing use of the building to a greater or lesser extent the real nature of the church, the people and the relationships, have remained strong. It could be argued that the faith of many has grown stronger in this time of trial and that people have a greater appreciation for things that were possibly previously taken for granted such as worshipful singing, communal worship, personal bible study, midweek fellowship opportunities and prayer for each other etc.

The church has taken every opportunity it legally could to remain open and functioning and has proved to be much more flexible in its approach than perhaps it realised. The growth and development in the use of IT solutions and publicity opportunities has certainly been a feature of the year as has the churches willingness and desire to serve the community of Elland in which we have been placed in practical ways that show the love of God.

We are grateful for the hard work and sacrificial commitment of in particular the leaders of the various groups who have worked tirelessly this year to serve the church and enable it to function effectively in very challenging circumstances.

It continues to be a real blessing to be in relationship with the MFG family around the world and to be able to both support them and be supported by them as we work alongside each other.

PLANS FOR THE FUTURE

As the church continues to adapt and grow we look forward to what the future will hold believing that we will have learnt many valuable lessons through this year which will help us to grow in the future.

On behalf of the board of trustees.

A Freeman
Trustee

10 March 2021

ELLAND CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLAND CHRISTIAN CENTRE

For the year ended 31 December 2020

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 4 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 commission under section 145(5)(b) of the 2011 Act;
- 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 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 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 next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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

C M Stratford

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

10 March 2021

ELLAND CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2020

		Unrestricted	Total Funds	
	Note	£	2020 £	2019 £
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies		84,986	84,986	83,925
Charitable activities		-	-	-
Other trading activities		2,353	2,353	6,965
Investments		1	1	2
Separate material item of income		-	-	-
Other		14,943	14,943	14,303
TOTAL INCOMING RESOURCES	3	102,283	102,283	105,195
RESOURCES EXPENDED				
Expenditure on:				
Charitable activities		104,816	104,816	105,800
Other trading activities		4,031	4,031	5,362
Refurbishment costs		-	-	-
TOTAL RESOURCES EXPENDED	4	108,847	108,847	111,162
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(6,564)	(6,564)	(5,697)
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-
NET INCOME/(EXPENDITURE)		(6,564)	(6,564)	(5,697)
EXTRAORDINARY ITEMS		-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-
NET MOVEMENT IN FUNDS		(6,564)	(6,564)	(5,697)
RECONCILIATION OF FUNDS:				
Total funds brought forward		147,600	147,600	153,567
TOTAL FUNDS CARRIED FORWARD		141,036	141,036	147,600

ELLAND CHRISTIAN CENTRE

BALANCE SHEET as at 31 December 2020

	Note	Total Funds	
		2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	8	5,686	5,721
TOTAL FIXED ASSETS		5,686	5,721
CURRENT ASSETS			
Debtors	9	16,810	23,944
Cash at bank and in hand	10	119,389	119,498
TOTAL CURRENT ASSETS		136,199	143,442
Creditors – amounts falling due in one year	11	849	1,563
NET CURRENT ASSETS/(LIABILITIES)		135,350	141,879
TOTAL ASSETS LESS CURRENT LIABILITIES		141,036	147,600
Creditors: amounts falling due after one year	11	-	-
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		141,036	147,600
FUNDS FOR THE CHARITY			
Unrestricted funds		141,036	147,600
Revaluation reserve		-	-
TOTAL FUNDS		141,036	147,600

The notes on pages 6 to 13 form part of these accounts.

Approved by the Trustees on 10 March 2021 and signed on behalf of all the Trustees by:

Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

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.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measure with reasonable certainty.

Governance and support costs

Supports costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The trustees do not consider it appropriate to allocate support costs to individual projects.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measure on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost, except where a formal revaluation has been commissioned.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measure on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note		Unrestricted £	Total Funds	
			2020 £	2019 £
3.	ANALYSIS OF INCOME			
	Donations and legacies			
	Donations and gifts	25,356	25,356	16,480
	Gift Aid donations	59,630	59,630	67,445
	Total	84,986	84,986	83,925
	Charitable activities	-	-	-
	Other trading activities			
	Café sales	2,353	2,353	6,965
	Income from Investments			
	Interest income	1	1	2
	Other			
	Gift Aid recoverable	14,725	14,725	11,688
	Other sundry income	218	218	2,615
	TOTAL INCOME	102,283	102,283	105,195
	Other information			
	All income in the prior year was unrestricted.			
4.	Analysis of expenditure			
	Expenditure on charitable activities	104,816	104,816	105,800
	Expenditure on other trading activities			
	Café purchases and expenses	4,031	4,031	5,362
	TOTAL EXPENDITURE	108,847	108,847	111,162

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

Note	2020	2019
	£	
4. Analysis of expenditure on charitable activities		
Employment costs	37,768	37,846
Visiting ministers' expenses	-	2,193
Mission to Tanzania	4,785	4,593
Donations and gifts	12,336	8,478
Outreach expenses	2,121	2,391
Training costs	1,085	2,775
Conference expenses	2,536	3,887
Administrations costs	2,386	1,694
Premises costs	35,781	36,438
Refurbishment costs incurred on new premises	-	-
Depreciation	2,136	2,007
Other	3,882	3,498
Total	104,816	105,800

4.1 Operating leases

The charity's future annual operating lease commitment is £75,263 (2019 - £22,827).

The commitment is in respect of its building lease, and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2020	2019
	£	£
Within 1 year	-	22,827
Within 2 - 5 years	75,263	-
Over 5 years	-	-
	75,263	22,827

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2020	2019
	£	£
Accountancy services paid to the independent examiner	720	900
	720	900

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

6. Paid employees

6.1 Staff costs

	2020	2019
	£	£
Salaries and wages	34,606	29,249
Social security costs	2,243	6,920
Pension	919	1,677
Government employment allowance	-	-
Total staff costs	37,768	37,846

6.2 Average head count in the year

	2020	2019
	Number	Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2019 - nil)

6.4 Redundancy payments

No redundancy payments were made in the year (2019 - nil)

7. Grantmaking

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	2,500	-	2,500
Support to other pastors	-	6,586	6,586
Individual gifts	-	3,250	3,250
Total	2,500	9,836	12,336

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

8. Tangible fixed assets

8.1 Cost or valuation

	Fixtures, fittings and equipment £	Total £
At 1 January 2020	12,626	12,626
Additions	2,100	2,100
Revaluations	-	-
Disposals	-	-
At 31 December 2020	14,726	14,726

8.2 Depreciation and impairments

At 1 January 2020	6,905	6,905
Disposals	-	-
Depreciation	2,135	2,135
Impairment	-	-
At 31 December 2020	9,040	9,040

8.3 Net book value

Net book value at 1 January 2020	5,721	5,721
Net book value at 31 December 2020	5,686	5,686

8.4 Depreciation policy

Depreciation is provided on a straight line basis to write off the assets over their estimated useful lives:

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2020

9 Debtors and prepayments

9.1 Analysis of debtors

	2020	2019
	£	£
Prepayments and accrued income	796	12,256
Gift Aid repayable	16,014	11,688
Total	16,810	23,944

10 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank and on hand	119,389	119,498
Other	-	-
Total	119,389	119,498

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Accruals and deferred income	849	849	-	-
Taxation and social security	-	-	-	-
Total	849	849	-	-

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

Mr A Freeman, a trustee and his wife have both received remuneration or received any other benefits from an employment with the charity and the details of this can be found in note 6.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.