

## **Trustees Meeting**

MINUTES OF MEETING held on 17<sup>th</sup> March 2021

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

### **1. Minutes of last meeting**

The minutes of the meeting held in 22<sup>nd</sup> 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 17<sup>th</sup> 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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## **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**

			<b>Total Funds</b>	
	<b>Note</b>	<b>Unrestricted £</b>	<b>2020 £</b>	<b>2019 £</b>
<b>INCOMING RESOURCES</b>				
<b>Income and endowments from:</b>				
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
		<hr/>	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<b>3</b>	<b>102,283</b>	<b>102,283</b>	<b>105,195</b>
		<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>				
<b>Expenditure on:</b>				
Charitable activities		104,816	104,816	105,800
Other trading activities		4,031	4,031	5,362
Refurbishment costs		-	-	-
		<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>4</b>	<b>108,847</b>	<b>108,847</b>	<b>111,162</b>
		<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>NET GAINS/(LOSSES) ON INVESTMENTS</b>		-	-	-
		<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>EXTRAORDINARY ITEMS</b>		-	-	-
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>		-	-	-
		<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		147,600	147,600	153,567
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>141,036</b>	<b>141,036</b>	<b>147,600</b>
		<hr/>	<hr/>	<hr/>

**ELLAND CHRISTIAN CENTRE**

**BALANCE SHEET as at 31 December 2020**

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

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 £
<b>3. ANALYSIS OF INCOME</b>				
	<b>Donations and legacies</b>			
	Donations and gifts	25,356	25,356	16,480
	Gift Aid donations	59,630	59,630	67,445
		<hr/>	<hr/>	<hr/>
	Total	84,986	84,986	83,925
	<b>Charitable activities</b>	-	-	-
	<b>Other trading activities</b>			
	Café sales	2,353	2,353	6,965
	<b>Income from Investments</b>			
	Interest income	1	1	2
	<b>Other</b>			
	Gift Aid recoverable	14,725	14,725	11,688
	Other sundry income	218	218	2,615
		<hr/>	<hr/>	<hr/>
	<b>TOTAL INCOME</b>	102,283	102,283	105,195
		<hr/>	<hr/>	<hr/>
	<b>Other information</b>			
	All income in the prior year was unrestricted.			
<b>4. Analysis of expenditure</b>				
	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
		<hr/>	<hr/>	<hr/>
	<b>TOTAL EXPENDITURE</b>	108,847	108,847	111,162
		<hr/>	<hr/>	<hr/>

**ELLAND CHRISTIAN CENTRE**

**NOTES TO THE ACCOUNTS (Continued)**

**For the year ended 31 December 2020**

Note	2020	2019
	£	
<b>4. Analysis of expenditure on charitable activities</b>		
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
<b>Total</b>	<b>104,816</b>	<b>105,800</b>

**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	-	-
	<b>75,263</b>	<b>22,827</b>

**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
	<b>720</b>	<b>900</b>

**ELLAND CHRISTIAN CENTRE**

**NOTES TO THE ACCOUNTS (Continued)**

**For the year ended 31 December 2020**

**6. Paid employees**

**6.1 Staff costs**

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

**6.2 Average head count in the year**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Charitable Activities	2	2
	<hr/>	<hr/>
Total	2	2
	<hr/>	<hr/>

**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)**

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

**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	-	-
	<hr/>	<hr/>
<b>At 31 December 2020</b>	<b>14,726</b>	<b>14,726</b>
	<hr/>	<hr/>

**8.2 Depreciation and impairments**

At 1 January 2020	6,905	6,905
Disposals	-	-
Depreciation	2,135	2,135
Impairment	-	-
	<hr/>	<hr/>
<b>At 31 December 2020</b>	<b>9,040</b>	<b>9,040</b>
	<hr/>	<hr/>

**8.3 Net book value**

Net book value at 1 January 2020	5,721	5,721
	<hr/>	<hr/>
<b>Net book value at 31 December 2020</b>	<b>5,686</b>	<b>5,686</b>
	<hr/>	<hr/>

**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**

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

**10 Cash at bank and in hand**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Cash at bank and on hand	119,389	119,498
Other	-	-
	<hr/>	<hr/>
Total	119,389	119,498
	<hr/>	<hr/>

**11 Creditors and accruals**

**11.1 Analysis of creditors**

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

**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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Statement of Financial Activities	5
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## **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**

			<b>Total Funds</b>	
	<b>Note</b>	<b>Unrestricted £</b>	<b>2020 £</b>	<b>2019 £</b>
<b>INCOMING RESOURCES</b>				
<b>Income and endowments from:</b>				
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
		<hr/>	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<b>3</b>	102,283	102,283	105,195
		<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>				
<b>Expenditure on:</b>				
Charitable activities		104,816	104,816	105,800
Other trading activities		4,031	4,031	5,362
Refurbishment costs		-	-	-
		<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>4</b>	108,847	108,847	111,162
		<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>NET GAINS/(LOSSES) ON INVESTMENTS</b>		-	-	-
		<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>EXTRAORDINARY ITEMS</b>		-	-	-
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>		-	-	-
		<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,564)</b>	<b>(6,564)</b>	<b>(5,697)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		147,600	147,600	153,567
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>141,036</b>	<b>141,036</b>	<b>147,600</b>
		<hr/>	<hr/>	<hr/>



**ELLAND CHRISTIAN CENTRE**

**BALANCE SHEET as at 31 December 2020**

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

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 £
<b>3.</b>	<b>ANALYSIS OF INCOME</b>			
	<b>Donations and legacies</b>			
	Donations and gifts	25,356	25,356	16,480
	Gift Aid donations	59,630	59,630	67,445
		<hr/>	<hr/>	<hr/>
	Total	84,986	84,986	83,925
	<b>Charitable activities</b>	-	-	-
	<b>Other trading activities</b>			
	Café sales	2,353	2,353	6,965
	<b>Income from Investments</b>			
	Interest income	1	1	2
	<b>Other</b>			
	Gift Aid recoverable	14,725	14,725	11,688
	Other sundry income	218	218	2,615
		<hr/>	<hr/>	<hr/>
	<b>TOTAL INCOME</b>	102,283	102,283	105,195
		<hr/>	<hr/>	<hr/>
	<b>Other information</b>			
	All income in the prior year was unrestricted.			
<b>4.</b>	<b>Analysis of expenditure</b>			
	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
		<hr/>	<hr/>	<hr/>
	<b>TOTAL EXPENDITURE</b>	108,847	108,847	111,162
		<hr/>	<hr/>	<hr/>

**ELLAND CHRISTIAN CENTRE**

**NOTES TO THE ACCOUNTS (Continued)**

**For the year ended 31 December 2020**

Note	2020	2019
	£	
<b>4. Analysis of expenditure on charitable activities</b>		
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
<b>Total</b>	<b>104,816</b>	<b>105,800</b>

**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	-	-
	<b>75,263</b>	<b>22,827</b>

**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
	<b>720</b>	<b>900</b>

**ELLAND CHRISTIAN CENTRE**

**NOTES TO THE ACCOUNTS (Continued)**

**For the year ended 31 December 2020**

**6. Paid employees**

**6.1 Staff costs**

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

**6.2 Average head count in the year**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Charitable Activities	2	2
	<hr/>	<hr/>
Total	2	2
	<hr/>	<hr/>

**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)**

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

**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	-	-
	<hr/>	<hr/>
<b>At 31 December 2020</b>	<b>14,726</b>	<b>14,726</b>
	<hr/>	<hr/>

**8.2 Depreciation and impairments**

At 1 January 2020	6,905	6,905
Disposals	-	-
Depreciation	2,135	2,135
Impairment	-	-
	<hr/>	<hr/>
<b>At 31 December 2020</b>	<b>9,040</b>	<b>9,040</b>
	<hr/>	<hr/>

**8.3 Net book value**

Net book value at 1 January 2020	5,721	5,721
	<hr/>	<hr/>
<b>Net book value at 31 December 2020</b>	<b>5,686</b>	<b>5,686</b>
	<hr/>	<hr/>

**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**

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

**10 Cash at bank and in hand**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Cash at bank and on hand	119,389	119,498
Other	-	-
	<hr/>	<hr/>
Total	119,389	119,498
	<hr/>	<hr/>

**11 Creditors and accruals**

**11.1 Analysis of creditors**

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

**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.