

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

Contents	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
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

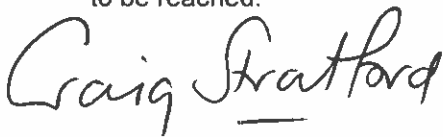
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	126,646	126,646	102,283
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	114,197	114,197	108,847
	<hr/>	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
Total staff costs	38,742	37,768
	<hr/>	<hr/>

6.2 Average head count in the year

	2021	2020
	Number	Number
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 (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
	<hr/>	<hr/>	<hr/>
Total	-	18,705	18,705
	<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 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
	<hr/>	<hr/>
Total	2,838	16,810
	<hr/>	<hr/>

10 Cash at bank and in hand

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

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	776	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 2021

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2021

Contents	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
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

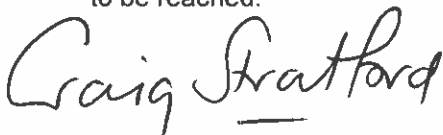
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	126,646	126,646	102,283
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	114,197	114,197	108,847
	<hr/>	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
Total staff costs	38,742	37,768
	<hr/>	<hr/>

6.2 Average head count in the year

	2021	2020
	Number	Number
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 (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
	<hr/>	<hr/>	<hr/>
Total	-	18,705	18,705
	<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 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	-	-
	<hr/>	<hr/>
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	-	-
	<hr/>	<hr/>
At 31 December 2021	11,269	11,269

8.3 Net book value

Net book value at 1 January 2021	5,686	5,686
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Total	2,838	16,810
	<hr/>	<hr/>

10 Cash at bank and in hand

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

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	776	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.