

Trustees Meeting

MINUTES OF MEETING held on 29th Aug 2023

Present: Andy Freeman, Sam Haigh, Viv Neville

Apologies: Sara Blakebrough (on holiday)

1. Minutes of last meeting

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

2. Accountants Report for 2022

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

The following general observations were made:

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

3. AOB

Training

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

Banking

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

Policies

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

4. Date of next meeting:

Further brief building review meetings: Autumn 2023

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

Signed:

Andy Freeman _____

Sam Haigh _____

Viv Neville _____

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

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

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives

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

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

Policies to achieve objectives

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

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

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

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

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

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

ELLAND CHRISTIAN CENTRE

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

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

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

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

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

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

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

Structure and management

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

Method adapted for recruitment and appointment of new trustees

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

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

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

Risk management

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

ELLAND CHRISTIAN CENTRE

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

FINANCIAL REVIEW OF THE YEAR

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

RESERVES POLICY

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

PLANS FOR THE FUTURE

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

On behalf of the board of trustees.



A Freeman
Trustee

29 August 2023

ELLAND CHRISTIAN CENTRE

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

For the year ended 31 December 2022

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

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

29 August 2023

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

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

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2022

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

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

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



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

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

1.3 Changes to accounting estimates

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

1.4 Material prior year errors

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

2 Accounting Policies

2.1 Income

Recognition of Income

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

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

Offsetting

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

Grants and donations

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

Legacies

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

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

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

Income from interest, royalties and dividends

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

Settlement of insurance claims

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

Investment gains and losses

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

2.2 Expenditure and Liabilities

Liability recognition

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

Governance and support costs

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

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

Creditors

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

Provision for liabilities

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

2.3 Assets

Tangible fixed assets for use by charity

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

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

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

Debtors

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

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

4.1 Operating leases

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

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

The commitment is in respect of leases which will terminate:

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

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

6. Paid employees

6.1 Staff costs

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

6.2 Average head count in the year

	2022	2021
	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 (2021 - nil)

6.4 Redundancy payments

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

7. Grantmaking

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

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	6,917	6,917
Individual gifts	-	9,864	9,864
	<hr/>	<hr/>	<hr/>
Total	-	16,781	16,781
	<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 2022

8. Tangible fixed assets

8.1 Cost or valuation

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

8.2 Depreciation and impairments

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

8.3 Net book value

Net book value at 1 January 2022	3,457	3,457
	<hr/>	<hr/>
Net book value at 31 December 2022	4,648	4,648

8.4 Depreciation policy

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

Fixtures and fittings	5 years
Furniture	10 years
Equipment	5 years

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

9 Debtors and prepayments

9.1 Analysis of debtors

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

10 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank and on hand	120,799	147,966
Other	-	-
	<hr/>	<hr/>
Total	120,799	147,966
	<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	
	2022	2021	2021	2020
	£	£	£	£
Accruals and deferred income	995	776	-	-
Taxation and social security	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	995	776	-	-
	<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 2022

ELLAND CHRISTIAN CENTRE
REPORT AND ACCOUNTS
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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives

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

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

Policies to achieve objectives

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

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

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

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

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

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

ELLAND CHRISTIAN CENTRE

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

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

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

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

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

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

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

Structure and management

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

Method adapted for recruitment and appointment of new trustees

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

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

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

Risk management

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

ELLAND CHRISTIAN CENTRE

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

FINANCIAL REVIEW OF THE YEAR

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

RESERVES POLICY

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

PLANS FOR THE FUTURE

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

On behalf of the board of trustees.



A Freeman
Trustee

29 August 2023

ELLAND CHRISTIAN CENTRE

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

For the year ended 31 December 2022

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

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

29 August 2023

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

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

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2022

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

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

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



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

1.2 Going concern

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

1.3 Changes to accounting estimates

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

1.4 Material prior year errors

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

2 Accounting Policies

2.1 Income

Recognition of Income

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

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

Offsetting

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

Grants and donations

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

Legacies

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

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

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

Income from interest, royalties and dividends

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

Settlement of insurance claims

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

Investment gains and losses

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

2.2 Expenditure and Liabilities

Liability recognition

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

Governance and support costs

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

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

Creditors

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

Provision for liabilities

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

2.3 Assets

Tangible fixed assets for use by charity

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

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

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

Debtors

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

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

4.1 Operating leases

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

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

The commitment is in respect of leases which will terminate:

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

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2022

6. Paid employees

6.1 Staff costs

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

6.2 Average head count in the year

	2022	2021
	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 (2021 - nil)

6.4 Redundancy payments

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

7. Grantmaking

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

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	6,917	6,917
Individual gifts	-	9,864	9,864
	<hr/>	<hr/>	<hr/>
Total	-	16,781	16,781
	<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 2022

8. Tangible fixed assets

8.1 Cost or valuation

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

8.2 Depreciation and impairments

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

8.3 Net book value

Net book value at 1 January 2022	3,457	3,457
	<hr/>	<hr/>
Net book value at 31 December 2022	4,648	4,648
	<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 2022

9 Debtors and prepayments

9.1 Analysis of debtors

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

10 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank and on hand	120,799	147,966
Other	-	-
	<hr/>	<hr/>
Total	120,799	147,966
	<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	
	2022	2021	2021	2020
	£	£	£	£
Accruals and deferred income	995	776	-	-
Taxation and social security	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	995	776	-	-
	<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.