

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2023

Contents	Page
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14

ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives

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

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

Policies to achieve objectives

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

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

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

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

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

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

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

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

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

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

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

ELLAND CHRISTIAN CENTRE

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

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

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

Structure and management

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

Method adapted for recruitment and appointment of new trustees

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

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

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

Risk management

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

ELLAND CHRISTIAN CENTRE

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

FINANCIAL REVIEW OF THE YEAR

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

RESERVES POLICY

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

PLANS FOR THE FUTURE

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

On behalf of the board of trustees.



A Freeman
Trustee

5 June 2024

ELLAND CHRISTIAN CENTRE

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

For the year ended 31 December 2023

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

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

5 June 2024

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

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

ELLAND CHRISTIAN CENTRE

BALANCE SHEET as at 31 December 2023

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

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

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



Andrew J Freeman
PASTOR

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

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

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

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

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

1.2 Going concern

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

1.3 Changes to accounting estimates

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

1.4 Material prior year errors

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

2 Accounting Policies

2.1 Income

Recognition of income

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

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

Offsetting

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

Grants and donations

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

Legacies

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

Tax reclaims on donations and gifts

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

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

Income from interest, royalties and dividends

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

Settlement of insurance claims

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

Investment gains and losses

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

2.2 Expenditure and Liabilities

Liability recognition

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

Governance and support costs

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

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

Creditors

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

Provision for liabilities

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

2.3 Assets

Tangible fixed assets for use by charity

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

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

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

Debtors

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

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

4.1 Operating leases

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

The commitment is in respect of leases which will terminate:

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

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2023

6. Paid employees

6.1 Staff costs

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

6.2 Average head count in the year

	2023	2022
	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 (2022 - £-).

6.4 Redundancy payments

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

7. Grantmaking

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

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	
Support to other pastors	-	15,460	15,460
Individual gifts	-	9,561	9,561
	<hr/>	<hr/>	<hr/>
Total	-	25,021	25,021
	<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 2023

8. Tangible fixed assets

8.1 Cost or valuation

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

8.2 Depreciation and impairments

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

8.3 Net book value

Net book value at 1 January 2023	4,648	4,648
	<hr/>	<hr/>
Net book value at 31 December 2023	5,939	5,939
	<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 2023

9 Debtors and prepayments

9.1 Analysis of debtors

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

10 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and on hand	156,874	120,799
Other	-	-
	<hr/>	<hr/>
Total	156,874	120,799
	<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	
	2023	2022	2023	2022
	£	£	£	£
Accruals and deferred income	1,354	995	-	-
Taxation and social security	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,354	995	-	-
	<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

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