

ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2024

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives

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

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

Policies to achieve objectives

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

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

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

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

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

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

ELLAND CHRISTIAN CENTRE

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

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

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

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

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

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

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

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

ELLAND CHRISTIAN CENTRE

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

ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

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

Structure and management

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

Method adapted for recruitment and appointment of new trustees

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

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

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

Risk management

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

FINANCIAL REVIEW OF THE YEAR

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

RESERVES POLICY

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

ACHIEVEMENT AND PERFORMANCE

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

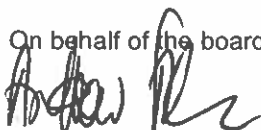
This year has seen real growth in the work and ministry at the centre itself and in the number of people it has touched. The guiding principles of the church have been strengthened and new ways of fulfilling the vision of the church have sprung forth and are taking shape and developing well.

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

PLANS FOR THE FUTURE

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

On behalf of the board of trustees.



A Freeman
Trustee

2 October 2025

ELLAND CHRISTIAN CENTRE

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

For the year ended 31 December 2024

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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



C M Stratford

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

2 October 2025

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

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

ELLAND CHRISTIAN CENTRE
BALANCE SHEET as at 31 December 2024

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

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

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



Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

Note

1. BASIS OF PREPARATION

1.1 Basis of accounting

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

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

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

1.2 Going concern

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

1.3 Changes to accounting estimates

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

1.4 Material prior year errors

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

2 Accounting Policies

2.1 Income

Recognition of income

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

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

Offsetting

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

Grants and donations

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

Legacies

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

Tax reclaims on donations and gifts

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

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

Note

2. ACCOUNTING POLICIES continued

2.1 Volunteer help

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

Income from interest, royalties and dividends

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

Settlement of insurance claims

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

Investment gains and losses

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

2.2 Expenditure and Liabilities

Liability recognition

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

Governance and support costs

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

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

Creditors

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

Provision for liabilities

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

2.3 Assets

Tangible fixed assets for use by charity

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

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

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

Debtors

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

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

4.1 Operating leases

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

The commitment is in respect of leases which will terminate:

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

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

6. Paid employees

6.1 Staff costs

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

6.2 Average head count in the year

	2024	2023
	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 (2023 - £-).

6.4 Redundancy payments

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

7. Grant making

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

Analysis	Grants to Institutions £	Grants to Individuals £	Total £
Support for other institutions	-	-	-
Support to other pastors	-	10,295	10,295
Individual gifts	-	249	249
	<hr/>	<hr/>	<hr/>
Total	-	10,544	10,544
	<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 2024

8. Tangible fixed assets

8.1 Cost or valuation

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

8.2 Depreciation and impairments

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

8.3 Net book value

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

8.4 Depreciation policy

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

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

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 December 2024

9 Debtors and prepayments

9.1 Analysis of debtors

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

10 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank and on hand	34,724	156,874
Other	-	-
	<hr/>	<hr/>
Total	34,724	156,874
	<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	
	2024	2023	2024	2023
	£	£	£	£
Accruals and deferred income	1,170	1,354	-	-
Taxation and social security	-	-	-	-
Bank loans	-	-	153,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,170	1,354	153,000	-
	<hr/>	<hr/>	<hr/>	<hr/>

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

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

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

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

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