ELLAND CHRISTIAN CENTRE

REGISTERED CHARITY NO. 1138792

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ELLAND CHRISTIAN CENTRE

REPORT AND ACCOUNTS

For the year ended 31 December 2025

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ELLAND CHRISTIAN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 was to continue the ministry of the church whilst relocating to our new premises at Providence Chapel, purchased in 2024, alongside a huge total renovation of the chapel which involved major investment and upheaval. Uncannily despite the upheaval, the church grew significantly during the year with a full Sundary service going from 60 at the start of the year to 90 by the end.

With the lease at Newcombe Street ending in September works there were contained to preparing the building for handing back to the landlord in good condition. The main investment has been in the restoration of Providence Chapel as a new base to operate from which included the complete redesigning of the lower ground floor with new toilet suites, kitchen and a main hall from which to run all community activities of the church, a reconfigured worship space on the ground floor, also with a new toilet suite and lift access to the lower ground floor, and the creation of a new office space and meeting room on the first floor. Much has been invested in terms of finance, time and energy by many in the congregation.

The continuing training of leaders and raising up of fresh leaders has been a great encouragement as the next generation begins to pick up sone 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 etc, with he necessary training (safeguarding/heath & hygiene etc) happening alongside. Our Leader’s Day and marriage, singles and parenting courses are now firmly part of the churches yearly calendar to help strengthen specific areas of church life.

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.

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 went on a 3-day residential into the Yorkshire Dales in the summer which included lots of super outdoor activities and was a great hit. The new group of 2024, Tot's Time, has quickly grown from its establishment to become a much sought after opportunity for many families! The ABC team also provide an excellent programme for the growing number of children from families that attend Sunday morning services. Children are included the in the main service on a Sunday and the older youth have taken one of the main Sunday services. The teaching/discipleship programme (Pursue) continues to provide an excellent opportunity for encouragement and fellowship midweek. Some of the other opportunities/activities have taken a back seat (Centre Café/breakfasts/walking groups/Games nights) whilst works at the chapel have been undertaken although much good fellowship has been enjoyed whilst boarding, painting, concreting etc! After the opening of the whole building in 2026 a decision can be made as to whether to restart these groups.

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 continue to develop the opportunity to provide bibles to pastors and churches in the rural areas. A new strand in 2025 was to begin a programme of bible teaching for groups of pastors in two rural areas who have not had the benefit of Bible College training to assist them in their ministry. The 2025 Christmas offering raised enough money to send out to a church in Matema to put a new roof on their building. We have also had the opportunity to send help to friends in their work in Kyrgyzstan amongst the Uyghur Muslims and to support individuals in their bible training courses. 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 and has remained a priority throughout the year despite the upheaval of moving sites. SAGE has remained a strong group 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 gone from strength to strength in 2025. Having moved into new premises right at the end of the previous year it has settled in there and a small but dedicated 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. Kids Days in several school holidays during the year are now an established part of the church calendar providing 35+ children with a day of positive activities to experience (baking, crafts, music workshops, team games, inflatable's etc.. The centre is regularly hired out by a number of outside groups who like the facilities that they find at the Centre (Sure start have run baby massage classes and kids activity sessions, a Calderdale dementia group and long covid support group meet monthly on the premises. An art and sewing class continue to utilise the space).

We are sure that in the Centre will be increasingly sought out by groups once work at the chapel is complete in 2026. The Bereavement Journey course launched in 2024, an accredited 7 week course to help those in their journey of loss has been run successfully several times during the year and a special carol service (The Longest Night Service) put on for those for who Christmas can be a challenging time. 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 Alpha and other 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.

FINANCIAL REVIEW OF THE YEAR

The year of 2025 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. Raising £25,000 for the new lift in the chapel in the month of June was a demonstration of this. A larger number of grants were also accessed this year which has enabled several areas of ministry to flourish further and have been crucial to the undertaking of the renovation of the chapel. We look forward to seeing how things develop as we enter a season of post chapel works ministry.

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 life and ministry of the church with increased numbers attending and increased vision for what the church can take on and do in the future. Whilst moving site has meant a slight paring back of some activities temporarily the church has continued to reach out to the town of Elland in very positive ways and touched the lives of a great number of people.

We are grateful for the hard work and sacrificial commitment of 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.

Andrew Freeman

A Freeman
Trustee
19 October 2026

ELLAND CHRISTIAN CENTRE

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

For the year ended 31 December 2025

I report on the accounts of the Trust for the year ended 31 December 2025, 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.

Craig Stratford

C M Stratford

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

19 October 2026

ELLAND CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies		103,686	34,375	138,061	118,157
Charitable activities					
Other trading activities		3,026	-	3,026	8,062
Investments		304	-	304	164
Grants received		3,370	121,998	125,368	-
Other		29,800	-	29,800	30,658
TOTAL INCOMING RESOURCES	**3**	140,186	156,373	296,559	157,041
RESOURCES EXPENDED					
Expenditure on:					
Charitable activities		147,494	-	147,494	149,646
Other trading activities		1,190	-	1,190	7,267
TOTAL RESOURCES EXPENDED	**4**	148,684	-	148,684	156,913
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		**(8,498)**	**156,373**	**147,875**	**128**
NET GAINS/(LOSSES) ON INVESTMENTS		-	-	-	-
NET INCOME/(EXPENDITURE)		**(8,498)**	**156,373**	**147,875**	**128**
EXTRAORDINARY ITEMS		-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)		-	-	-	-
NET MOVEMENT IN FUNDS		**(8,498)**	**156,373**	**147,875**	**128**
RECONCILIATION OF FUNDS:					
Total funds brought forward		180,231	-	180,231	180,103
TOTAL FUNDS CARRIED FORWARD		**171,733**	**156,373**	**328,106**	**180,231**

ELLAND CHRISTIAN CENTRE

BALANCE SHEET as at 31 December 2025

	Note	Total Funds 2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	**8**	437,179	269,009
TOTAL FIXED ASSETS		**437,179**	**269,009**
CURRENT ASSETS			
Debtors	**9**	24,700	30,667
Cash at bank and in hand	**10**	19,923	34,725
TOTAL CURRENT ASSETS		44,623	65,392
Creditors – amounts falling due in one year	**11**	7,702	1,170
NET CURRENT ASSETS/(LIABILITIES)		**36,921**	**64,222**
TOTAL ASSETS LESS CURRENT LIABILITIES		**474,100**	**333,231**
Creditors: amounts falling due after one year	**11**	145,994	153,000
Provisions for liabilities		-	-
TOTAL NET ASSETS OR LIABILITIES		**328,106**	**180,231**
FUNDS FOR THE CHARITY			
Unrestricted funds		171,733	180,231
Restricted funds		156,373	-
TOTAL FUNDS		**328,106**	**180,231**

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

Approved by the Trustees on 19 October 2026 and signed on behalf of all the Trustees by:

Andrew Freeman

Andrew J Freeman
PASTOR

ELLAND CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

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.

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.

Note		Unrestricted £	Restricted £	Total Funds 2025 £	2024 £
3.	**ANALYSIS OF INCOME**				
	Donations and legacies				
	Donations and gifts	20,609	34,375	54,984	12,541
	Gift Aid donations	83,077	-	83,077	105,616
		103,686	34,375	138,061	118,157
	Charitable activities	-	-	-	-
	Other trading activities				
	Café sales	3,026	-	3,026	8,062
	Income from Investments				
	Interest income	304	-	304	164
	Other				
	Gift Aid recoverable	25,117	-	25,117	20,453
	Other sundry income	2,073	-	2,073	1,226
	Grants Received	3,370	121,998	125,368	8,979
	Rent received	2,610	-	2,610	-
		36,500	121,998	155,168	30,658
	TOTAL INCOME	140,186	156,363	296,559	157,041

Other information

All income in the prior year was unrestricted.

4.	**Analysis of expenditure**	Unrestricted £	2025 £	2024 £
	Expenditure on charitable activities	147,494	147,494	149,646
	Expenditure on other trading activities			
	Café purchases and expenses	1,190	1,190	7,267
	TOTAL EXPENDITURE	148,684	148,684	156,913

Note		2025 £	2024 £
4.	**Analysis of expenditure on charitable activities**		
	Employment costs	39,206	40,167
	Visiting ministers' expenses	793	5,069
	Missions	4,035	-
	Youth trip	1,414	-
	Donations and gifts	6,744	10,544
	Outreach expenses	4,707	3,584
	Training costs	2,497	2,369
	Administrations costs	2,148	2,422
	Premises costs	55,082	56,789
	Love Elland project costs	7,891	2,225
	Depreciation	1,461	1,420
	Other	5,636	4,381
	Legal fees	3,280	10,312
	Bank charges, interest and fees	12,600	10,364
	Total	147,494	149,646

4.1 Operating leases

The charity's future operating lease commitment is £34,100 (2024 - £71,263). The commitment is in respect of its building leases and includes a repair lease payable at 5% of the property lease.

The commitment is in respect of leases which will terminate:

	2025 £	2024 £
Within 1 year	18,600	37,163
Within 2 - 5 years	15,500	34,100
Over 5 years	-	-
	34,100	71,263

5. Details of certain items of expenditure

5.1 Fees for examination of the accounts

	2025 £	2024 £
Accountancy services paid to the independent examiner	1,110	1,221
	1,110	1,221

6. Paid employees

6.1 Staff costs

	2025 £	2024 £
Salaries and wages	37,063	38,202
Pension	2,143	1,965
Total staff costs	39,206	40,167

6.2 Average head count in the year

	2025 Number	2024 Number
Charitable Activities	2	2
Total	2	2

6.3 Ex-gratia payments to employees and others

No ex-gratia payments were made in the year (2024 - £-).

6.4 Redundancy payments

No redundancy payments were made in the year (2024 - £-).

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	3,500	-	3,500
Support to other pastors	-	550	550
Individual gifts	-	,1,050	1,050
Total	3,500	1,600	5,100

7.2 Grants made to institutions

The charity has not made any grants to particular institutions in this financial year.

8. Tangible fixed assets

8.1 Cost or valuation

	Motors, fixtures, fittings and equipment £	Land & Buildings £	Total £
At 1 January 2025	20,867	264,490	285,357
Additions	-	169,631	169,631
Revaluations	-	-	-
Disposals	-	-	-
At 31 December 2025	**20,867**	**434,121**	**454,988**

8.2 Depreciation and impairments

At 1 January 2025	16,348	-	16,348
Disposals	-	-	-
Depreciation	1,461	-	1,461
Impairment	-	-	-
At 31 December 2025	**17,809**	**-**	**17,809**

8.3 Net book value

Net book value at 1 January 2025	4,519	264,490	269,009
Net book value at 31 December 2025	**3,058**	**434,121**	**437,179**

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

9 Debtors and prepayments

9.1 Analysis of debtors

	2025	2024
	£	£
Prepayments and accrued income	7,166	15,418
Gift Aid repayable	17,534	15,249
Total	24,700	30,667

10 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank and on hand	19,923	34,724
Other	-	-
Total	19,923	34,724

11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2025	2024	2025	2024
	£	£	£	£
Accruals and deferred income	2,280	1,170	-	-
Taxation and social security	-	-	-	-
Other loans	1,725	-	-	-
Bank loans	3,697	-	145,994	153,000
Total	7,702	1,170	145,994	153,000

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

There are no other transactions with related parties during this year or the previous year.

Signable

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Parties involved with this document

Document processed	Party + Fingerprint
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Thu, 22nd Oct 2026 8:30:39 BST	Craig Stratford - Signer (8f60457ab7f9ca275826bfe4b034a6c0)

Audit history log

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Wed, 21st Oct 2026 19:49:03 BST	Andy Freeman signed the envelope (109.158.253.23)
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Thu, 22nd Oct 2026 8:30:39 BST	Craig Stratford signed the envelope (62.232.93.90)
Thu, 22nd Oct 2026 8:30:39 BST	This envelope has been signed by all parties (62.232.93.90)
Thu, 22nd Oct 2026 8:30:39 BST	Signed document confirmation emailed to party email (62.232.93.90)
Thu, 22nd Oct 2026 8:30:39 BST	Signed document confirmation emailed to party email (62.232.93.90)
Thu, 22nd Oct 2026 8:30:39 BST	Signed document confirmation emails have been sent to all parties (62.232.93.90)