

Christian Enterprises Trust

Trustees Annual Report

And

Accounts

Year ended 31st March 2022

Registered Charity No 1014571

Independent examiner
Richard J C Gilpin ACIB CeMAP

Christian Enterprises Trust

LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2022

Address	The Elmgrove Centre Redland Road Bristol BS6 6AG
Constitution	Charitable trust formed by deed dated 13 th March 1992 Registered charity no 1014571
Trustees	Sally Ann Charlotte Jackson (Chair) Susan Grace Sheppard Martha Nana Fynn-Garbrah
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB Scottish Widows Bank 67 Morrison Street Edinburgh EH3 8YJ Santander Business Banking Bootle Merseyside L30 4GB TSB Business Banking Henry Duncan House 120 George Street Edinburgh EH2 4LH

Independent Examiner:

Richard John Clement Gilpin ACIB CeMAP
14 Trewin Lodge
Normandy Drive
Yate
Bristol BS37 4FX

Christian Enterprises Trust

Trustees Annual Report

The Trustees present their report and the accounts for the year ended 31st March 2022.

PRINCIPAL OFFICE

The trust's principal office is The Elmgrove Centre, Elmgrove Road, Cotham, Bristol BS6 6AH.

GOVERNING DOCUMENT

The Christian Enterprises Trust was established as a charitable trust by way of a deed made on 13th March 1992. The objects of the charity are to promote Christianity and Christian education in the United Kingdom and elsewhere.

On 30th July 2004 the net assets of the Sheep Gate trust were transferred to Christian Enterprises Trust as the Sheep Gate Trust was no longer in a position to manage its activities on a day-to-day basis.

The Sheep Gate Trust was created by way of a deed made on 12th September 1989 and was a registered charity from 17th October 1989 to 12th August 2004. (Registered charity no 328353)

OBJECTS OF THE CHARITY

The Objects of the Charity are to promote Christianity and Christian education in the United Kingdom and elsewhere in particular by:

- i. Providing opportunities for people to meet with God, Father, Son and Holy Spirit.
- ii. Establishing Christian Community Centres
- iii. Promoting the unity of Christians in the love and service of God
- iv. Fostering initiatives to teach and care in the community in obedience to Jesus.

PUBLIC BENEFIT STATEMENT

The trustees of Christian Enterprises trust confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trust has promoted Christianity and Christian education by giving regular one-off gifts to those active in Christian work both in the UK and abroad. It has continued to run the Christian Community Centre in Bristol. The trust has also served the community both through the support of those Christians involved in looking after the needs of others and directly by sponsoring and writing to two children who live in poverty. Also providing work and income for a man in particular need.

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The trust has furthered Christianity through its financial support of missionaries abroad, through enabling recording of Christian music and bible reading, and through supporting those who help others.

RESERVES POLICY

The major expenses incurred by the trust are maintenance and repairs to the Elmgrove centre, donations, salaries and wages. The trustees believe that holding reserves equivalent to approximately three months, utilities, gifts, and wage expenditure is prudent. For the year ended 31st March 2021 this would amount to approximately £15,500 but as the year 2020/21 was hit by the covid restrictions it is considered prudent to retain reserves at £20,000. The trustees are satisfied that the liquid funds held at the end of this reporting period is sufficient for these purposes.

FINANCIAL REVIEW

Current year

After depreciation there was a profit of £23,904 for the year ended 31st March 2022 (2021 loss of £33,989).

The trust continues to control the activities that take place at the centre and received £79,582 in hall hire fees. The trust receives a rental and storage income from City Church for which was back to more normal levels compared with the previous year at £20,580 (2021 £7,200). It is anticipated that hire and rental charges will again become the major sources of income going forward.

Compared to last year expenditure has been returned to more normal levels for maintaining and improving the building and its facilities. During the year to 31st March 2022 expenditure on repairs and maintenance was £10,175 compared to £8,193 for the year ended 31st March 2021.

The main costs in the year were wages and salaries including pension contributions of £32,717 (£31,936 in 20/21). This was after receiving £12,747 from the job retention scheme. Without which our staff costs would have risen above £45,000.

RESTRICTED FUNDS

The only restricted funds currently with the trust is a house in Lilongwe Malawi used to further the trust's objectives. This was acquired in October 2011 for £4,332.00.

REVIEW OF ACTIVITIES

Chairman's report for Christian Enterprises Trust for financial year April 2021- March 22

The Trust's principal activity, running the Elmgrove Centre as a Christian Community Centre and offering space to hire to people running classes of various kinds, for family events and

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celebrations, and for fundraising groups who we offer the hire of the premises to at reduced rates, began to pick up again as the UK was moved out of the lock down periods that the government imposed in an attempt to control the spread of Covid.

The year was still affected for the first five months of the Trust's financial year by the Government restrictions on public gatherings and events in response to the outbreak of Covid, but gradually our original regular hirers returned to their previous hire. We were pleased that they had managed to survive the almost entire loss of income that they had experienced during the Covid lockdowns.

Regular hirers

City Church began holding their weekly church services again in September 2021 as the restrictions began to be eased. The church was able to end 2021 with their regular Christmas carol service and Christmas party.

Tiny Toes Ballet continued to hold classes in term times and added a weekly acrobatics class in the main hall on Monday afternoons.

Vicky Hill resumed her weekly women's health and fitness classes in the small hall, supporting pre- and postnatal women.

After a staggered restart whenever restrictions were lifted to allow classes to run again from Autumn 2020, long term hirers, The Bristol Dance Experience, restarted their three evenings a week classes adhering to the changing laws throughout 2021 and adding an extra weekly session on Wednesday evenings while their second venue remained closed.

Hoppin' Mad returned to host their weekly swing and lindy hop classes in the small hall at the end of July 2021 adding intermittent extra sessions on Sunday afternoons from October.

New regular hirers

Having planted a new church in 2018, Anglican church group Trinity (part of Anglican Mission in England) began to use the Centre for their weekly church services at the beginning of March 2021 and became a regular hirer in April 2021. They still meet in our main hall at the Elmgrove Centre as their congregation continues to grow.

We also welcomed a newly formed Bible study group 'Discover the Kingdom' as a new regular hirer for weekly evening meetings in the small hall.

In September 2021, circus performer Elly Clibbens began weekly hula hooping workshops in the small hall while in the tea room Lucy Parish started weekly sewing workshops for children.

In January 2022 Leona Tucker (The Lemon Tree Therapy) began weekly one-to-one art therapy sessions.

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Short hires

Wanting to prioritise accommodating local arts at the centre, we created an affordable day rate for theatre and independent film groups in 2021. As a result, we were able to welcome The Wardrobe Ensemble for rehearsals over the summer of 2021 as they worked towards a run of performances for their new production *Winners*.

We also hosted rehearsals for the Bristol Old Vic Theatre School and this initiative has led to further contacts with local groups, including bookings with Bristol School of Acting in 2022.

Imogen Thomas ran a course of self-defence classes for girls between October and November 2021 and Pop up Play Village began monthly day time sessions for children. We also hosted Samba drumming workshop in aid of the Prince's Trust, a handstand workshop and several workshops and performances.

There were no wedding receptions during the year as there was not enough time for couples to plan these due to the uncertainty of the Covid restrictions being lifted.

Staff

In October 2021, with the upturn in activity from the new school year, we posted two new positions at the centre: a part time caretaker and an office administrator. Having already worked for the council at St George's and Eastville parks among other places, Richard Eatwell was brought on board on 7th February 2022. He started work on regenerating the garden and outside areas where he did an excellent job. The plan was for his role to expand to also looking after the interior of the premises with cleaning and caretaking in the summer.

On the 21st February we brought in Julia Blumenfeld to assist in particular with taking and managing bookings. Developing our presence on social media and helping to redesign the website. Samuel Jackson is now general manager and Carrie Griffiths accounts manager and both are doing a very good job.

Works

Having experienced issues with the church roof before, the heavy rain over a prolonged period in the Autumn and Winter of 2021 proved too much and we discovered leaks in several places. We set about getting quotes throughout November before starting on repairs in early 2022.

At the beginning of 2022 the small hall heating system ceased functioning and portable heaters were bought as an immediate temporary solution. As hirers needed to continue their classes, works on installing a new boiler and heaters started in August 2022 when many activities pause for the school holidays.

Mission and outreach

Greg and Jill Vine with Mission Aviation Fellowship (MAF) in Uganda

By the end of March 2022, Greg and Jill had spent 15 years in Chad then Uganda with MAF,

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with Greg serving 2 different groups of missionaries, aid workers and development agencies through mission aviation, and Jill sometimes accompanying him on flights to experience and photograph the work being carried out and to write about these in the regular newsletter she produced.

In Kampala, as the Covid restrictions prevented many people from going to work, Jill created employment opportunities, building homes and small businesses for many, providing schooling and medical interventions, networking and fundraising in particular through Feed the 5000 which to date has fed 18,573 people. We were grateful to be able to assist in these works of service and love by sending monthly financial support.

Peter Kent, Associate member of Operation Mobilisation in Paris, France

The main outreach is to homeless people in Paris, in Republique, Bastille, Gare de Lyon, Le Marais and Place de Vosges where many homeless shelter, giving free lunches, coffee and sandwiches as well as company and conversation and providing tracts and Bibles where the offer is accepted. Connaitre Dieu (To know God) has been given to 1000s of people contacted during the year. Using a sketchboard, he presents gospel messages in public areas such as streets, and parks and has conversations with people from many different backgrounds and nations.

Once a year a weeklong mission is held in Avignon. Carols are sung on Metro platforms in Paris and together with members of his church he joined the Reformed Church for its annual open day in Autumn 2021 to which hundreds of visitors come. For the first time, the Gospel choir he sings with were part of the Paris Music Festival singing both outdoors and indoors to large audiences.

Mary Gondwe in Lilongwe, Malawi

Contact was at last made with Mary and an update on the good work she has been able to carry out providing accommodation for homeless widows in the house that the Trust purchased for her to manage on its behalf. As the property cannot be registered in the Trust's name because a member of the Trust has to sign the papers in person in Malawi, Mary holds the property in trust for us and will now give us an annual report of the help it has provided to women in Lilongwe. At present the house is divided into three sections giving three women, one with a child, a safe, dry place to live while they can find work in the city which is not possible in the countryside they travelled from.

John and Katherine Ifeanyi in Norway

The principal work of John and Katherine is building the church in Oslo, Norway where they planted a church known as New Life Church and then added another one in a different area nearer the centre of Oslo.

Although the year was very slow due to people still recovering from the impact of Government lockdowns in seeking to control the spread of Covid, they managed to get the church going again. They worked for a week together with a Youth with a Mission (YWAM) team of 12 from

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Sweden, staying in the church and going out during the day sharing the gospel with people. 10-15 people gave their lives to Christ and new people were added to the church. Activities were organised for children to inspire and encourage families to bring their children up to love and to know Jesus. The church continued to hold its weekly services.

The monthly support from the Trust has helped the church to pay the rent and bills and so to continue to grow.

TRUSTEES AND THEIR INTERESTS

The Trustees who served during the year are listed on page 2.

- (1) The owners of the Elmgrove Centre are Mrs Joanna Rawstron, Mr Nathanael Jackson and Mr William Taylor-Jackson all of whom are children of Mrs Sally Ann Jackson who is a trustee. The trust rents the Elmgrove Centre from these three individuals and rental payments totalling £18,000 have been made to them during the financial year ended 31st March 2022.
- (2) Expenses incurred by trustees in furtherance of the trust's business are reimbursed periodically.

TRUSTEES RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of affairs of the charity and of its financial activities for that period and which adequately identify material special trust or other restricted funds of the charity.

In preparing those accounts, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are prudent and reasonable.
- c) State whether applicable accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- d) Prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

This report was approved by the trustees on 31st / 3. / 2023 and is signed on their behalf by


Susan Grace Shepherd (Trustee)

Christian Enterprises Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN ENTERPRISES TRUST

I have examined the financial statements of the trust for the year ended 31st March 2022 which are set out on pages 8 to 12.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
 - Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- and
- State whether any 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 statement below.

Independent examiner's statement

Based on my examination, with the exception of the matters mentioned immediately below, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the Charities Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Charities Act.

The trust had not presented me with any minutes of meetings during the year. Accordingly, I have not been able to verify, with documentary evidence, details of any decisions taken. I have relied on emails and verbal information supplied.

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It also became clear during my examination this year that control of the trust's assets has been improved with asset registers now being maintained in the accounting system allowing proper control.

There is a property at Lilongwe in Malawi shown as a restricted fund asset in the accounts with a book value of £4,332. The trust has not produced any documentation to evidence ownership of this property but advise that this property is held in trust locally in Malawi.

I have therefore been unable to satisfactorily verify ownership by the trust and nor have I been able to fully verify that it is still used for the purposes of the trust.


Kings Films has been set up as a unit within the trust but has its own bank account and books of account. This is run as a separate entity being funded in part by transfers from the main trust but also obtaining its own income.

Whilst I have been sent copies of the separate bank account maintained for King's Films, I have not been able to examine any of the other books or associated paperwork and have relied on information passed to me. The figures, as far as I can ascertain, have been properly incorporated into the main accounts for the trust.

Separate records are maintained relating to all staff pay pension and tax contributions which are integrated into the main accounts.

I have formed the opinion from access to the accounts and the documentation provided to me that these accounts are a true reflection of the charity and its activities.

The trustees and their interest section of the trustee's report sets out details of transaction between various trustees and related parties including the payment of rent by the trust to related parties.

Signature 
Richard J C Gilpin
Independent Examiner

Dated: 31 / JAN / 2023

Richard J C Gilpin ACIB CeMAP
14 Trewin Lodge
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Yate
Bristol BS37 4FX

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST March 2022

Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Year 1/4/21-31/3/22				
INCOMING RESOURCES				
Incoming resources from charitable activities				
Hall Hire	77,909	-	77,909	16,033
Rumpus Room	1,673	-	1,673	333
Studio Hire	0	-	0	200
Crypt Hire	0	-	0	211
Other revenue	220	-	220	110
Out and About donations	0	-	0	0
Rent	20,580	-	20,580	7,200
Forfeited deposits	0	-	0	0
Kings Films	500	-	500	3,113
Grants received	28,422	-	28,422	25,000
Interest	0	-	0	56
	<u>129,304</u>	<u>-</u>	<u>129,304</u>	<u>52,256</u>
RESOURCES EXPENDED				
	Unrestricted £	Restricted £	Total £	Total £
Charitable activities (Note 2)	102,846	-	102,846	80,770
Governance costs (Note 3)	1,355	-	1,355	968
Kings Films	1,199	-	1,199	4,507
	<u>105,400</u>	<u>-</u>	<u>105,400</u>	<u>86,245</u>
Payments for period	105,400	-	105,400	86,245
Surplus/(Deficit) for year	<u>23,904</u>	<u>-</u>	<u>23,904</u>	<u>(33,989)</u>

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Balance sheet

As at 31st March 2022

	Unrestricted	2022 Restricted	Total	Unrestricted	2021 Restricted	Total
	£	£	£	£	£	£
Fixed Assets						
Property	-	4,332	4,332	-	4,332	4,332
Equipment (Note 1)	16,528	-	16,528	15,820	-	15,820
Motor vehicles	1,600		1,600	1,600	-	1,600
Less						
Accumulated depreciation (Note 1)	13,403	-	13,403	11,695	-	11,695
Net fixed assets	<u>4,725</u>	<u>4,332</u>	<u>9,057</u>	<u>5,725</u>	<u>4,332</u>	<u>10,057</u>
Current Assets						
Loans	2,865	-	2,865	4,865	-	4,865
Debtors and prepayments (Note 4)	18,069	-	18,069	2,410	-	2,410
Bank Balances	84,157	-	84,157	68,517	-	68,517
King's Films (net)	1,632		1,632	2,331	-	2,331
Current assets	<u>106,723</u>	<u>-</u>	<u>106,723</u>	<u>78,123</u>	<u>-</u>	<u>78,123</u>
Less Current Liabilities						
Creditors (Note 5)	11,631		11,631	8,535	-	8,535
	<u>11,631</u>	<u>--</u>	<u>11,631</u>	<u>8,535</u>	<u>-</u>	<u>8,535</u>
	<u>99,817</u>	<u>4,332</u>	<u>104,149</u>	<u>75,313</u>	<u>4,332</u>	<u>79,645</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Represented by						
Balance bought forward						
Unrestricted funds	75,313	4,332	79,645	109,302	4,332	113,634
Prior year adjustment	600	-	600			
Surplus/ (Deficit) for the year	23,904	-	23,904	(33,989)	-	(39,989)
	<u>99,817</u>	<u>4,332</u>	<u>104,149</u>	<u>75,313</u>	<u>4,332</u>	<u>79,645</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

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Notes to the accounts

Note 1

Fixed Assets

Depreciation is charged on the reducing balance basis at a rate of 20% per annum over the expected life of the asset which is ten years for assets and five years for equipment and studio equipment.

Tangible fixed assets

	General, Office, Kitchen and Studio Equipment (Unrestricted funds)	Property (Restricted)	Motor Vehicle	Total
Cost				
At 1 st April 2021	15,820	4,332	1,600	21,752
Additions	708	0	0	708
Disposals	0	0	0	0
At 31 st March 2022	16,528	4,332	1,600	22,460
Depreciation				
At 1 st April 2021	10,515	0	1,180	11,695
Less				
Adjustments re prior years	0	0	0	0
Add				
Provided in year	1,544	0	164	1,708
At 31 st March 2022	12,059	0	1,344	13,403
Net book values				
At 1 st April 2021	5,305	4,332	420	10,057
At 31 st March 2022	4,469	4,332	256	9,057

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Note 2

Charitable activities

Direct Charitable costs	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Advertising	126	-	126	252
Bank fees	72	-	72	72
Café	0	-	0	38
Cleaning	8,294	-	8,294	307
Depreciation	1,708	-	1,708	1,879
Gifts	9,973	-	9,973	8,460
Insurance	879	-	879	0
Licences	0	-	0	0
Light Power and Heating	8,719	-	8,719	6,267
Motor vehicle expenses	439	-	439	1,988
Rates	497	-	497	100
Rent	18,000	-	18,000	18,000
Repairs and Maintenance	10,175	-	10,175	8,193
Salaries (including employers NI & Pension contribution)	32,717	-	32,717	31,936
Software	909	-	909	468
Staff training	(299)	-	(299)	1,737
Stationery	42	-	42	28
Subscriptions	0	-	0	9
Telephone and internet	611	-	611	502
Waste collections	1,144	-	1,144	286
Water rates	8,840	-	8,840	248
Totals	<u>102,846</u>	<u>-</u>	<u>102,846</u>	<u>80,770</u>

Note 3

Governance costs

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Professional fees	720	-	720	810
Travel	485	-	485	158
Sundries	150	-	150	0
Write offs/write backs	0	-	0	0
	<u>1,355</u>	<u>-</u>	<u>1,355</u>	<u>968</u>

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Note 4

Debtors and prepayments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Net Pay	1,271	-	1,271	1,053
Other debtors	16,798	-	16,798	1,357
	<u>18,069</u>	<u>-</u>	<u>18,069</u>	<u>2,410</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Note 5

Creditors

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Accounts payable	232	-	232	600
Loans	303	-	303	303
Refundable deposits	8,152	-	8,152	4,113
Refundable deposits (uncashed)	170	-	170	170
Nest	113	-	113	226
PAYE & NI	2,661	-	2,661	3,123
	<u>11,631</u>	<u>-</u>	<u>11,631</u>	<u>8,535</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

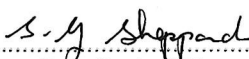
The Trustees acknowledge their responsibilities for:

- (a) Ensuring that the Trust keeps accounting records which comply with the Charities Act 1993;
and

Preparing accounts that give a true and fair view of the state of affairs of the Trust, at the end of the financial year, and of its financial activities for the financial year.

The Accounts were approved by the Trustees on: 31/12/2023


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Martha Nana Fynn-Garbrah, Trustee


.....
Susan Grace Shepherd, Trustee