

# **Christian Enterprises Trust**

**Trustees Annual Report**

**And**

**Accounts**

Year ended 31st March 2023

Registered Charity No 1014571

Independent examiner  
Richard J C Gilpin ACIB CeMAP

## **Christian Enterprises Trust**

### **LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

<b>Address</b>	The Elmgrove Centre Redland Road Bristol BS6 6AG
<b>Constitution</b>	Charitable trust formed by deed dated 13 <sup>th</sup> March 1992 Registered charity no 1014571
<b>Trustees</b>	Sally Ann Charlotte Jackson (Chair) Susan Grace Sheppard - Retired 16 <sup>th</sup> Jan 2023 Martha Nana Fynn-Garbrah Nathanael Benjamin Theodore Jackson. - Appointed 1 <sup>st</sup> April 2022 John Cardinal Ifeanyi - Appointed 1 <sup>st</sup> April 2022 Katherine Elizabeth Ifenayi – Appointed 1 <sup>st</sup> April 2022  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 31<sup>st</sup> March 2023.

## **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 13<sup>th</sup> March 1992. The objects of the charity are to promote Christianity and Christian education in the United Kingdom and elsewhere.

On 30<sup>th</sup> 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 12<sup>th</sup> September 1989 and was a registered charity from 17<sup>th</sup> October 1989 to 12<sup>th</sup> 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.

## **Christian Enterprises Trust**

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 31<sup>st</sup> March 2023 this would amount to approximately £15,500.

### **FINANCIAL REVIEW**

#### **Current year**

After depreciation there was a loss of £13,608 for the year ended 31<sup>st</sup> March 2023 (2022 loss of £33,989).

The trust continues to control the activities that take place at the centre and received £97,776 in hall hire fees. The trust receives a rental and storage income from City Church which was at £27,440. It is anticipated that hire and rental charges will again become the major sources of income going forward.

The trust has continued with the program of upgrading, maintaining and improving the Elmgrove Centre. During the year to 31<sup>st</sup> March 2023 expenditure on repairs and maintenance was £20,875.

The main costs in the year were wages and salaries and pensions of £70,137

### **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**

The Trust year saw some changes regarding the Christian missions CET supports. Greg and Jill Vine, after 15 years with MAF, principally based in Uganda, decided with much prayer and a lot of sadness to leave Uganda and move to the UK in order to be able to be near their three daughters all studying in the UK.

On 3rd March 2023 Jill launched, at the invitation of CET, a monthly Women's Worship Evening from 7-9pm in the Small Hall at The Elmgrove Centre. Hot on its heels came a plan to achieve Jill's longing to run a Christian tent event of worship on the Downs. Her vision was to have an open sided marquee decorated with lights where the music would draw the intrigued and curious to find out more. Jill set about approaching Bristol City Council and the Downs committee for the necessary permissions and regulations.

## **Christian Enterprises Trust**

With Greg and Jill's leaving MAF, CET support to Peter Kent, a missionary in association with Open Reach Campaigners in France, was increased. His faithful witness in town squares and on metro station platforms with singing and sketch board brings many to ask questions and learn more about Jesus.

In Norway, Catherine and John Ifeanyi moved to central Norway where they established their church in new premises, seeing continued growth with members from many nations and faith confirmed by baptisms.

Mary Gondwe has continued to support women by offering simple accommodation in the Adrian House in Lilongwe from which they can seek work in the capital. She has provided clothes and aid during the terrible floods which affected southern Malawi in March 2023.

The ministry of Alex George is effective on the various fronts he offers to people in Bristol, including students, those in prison, new parents, and those looking for Christian counselling and support.

Althea, the girl CET supports through Compassion in the Philippines, brings financial help to her whole family through this sponsorship as well as for her own schooling. Compassion does an excellent job keeping sponsors informed of the local needs of the community and countries that the sponsored children belong to and the shared mission with local organisations to bring help where it is needed. A bridge is built between different nations as sponsors and sponsored children learn from each other.

The Elmgrove Centre, the Community Centre that CET oversees in Bristol is thriving under the management of Sam Jackson who is increasing both the public profile and the quality of the premises which are offered to the community for their own enjoyment. His report makes part of the Trust chair's report this year, covering more fully the particular developments and use of the Elmgrove Centre during the Trust year. CET particularly welcomes being able to offer the premises at half price to groups and charities who are seeking to alleviate poverty, difficulty and suffering in Bristol.

### **REGULAR HIRERS**

#### **MAIN HALL**

**BRISTOL DANCE EXPERIENCE** - Our longest standing regular hirer of over thirty years, Eric Sille continued his weekly Latin and Ballroom dance classes on Mondays, Tuesdays and Thursdays during term time, totaling nine hours per week.

**CITY CHURCH** - Held regular Sunday morning services across the whole site for four hours, with a summer break across August, as well as their weekly parent and baby drop-in *Little Elms* for three hours on Wednesdays during term time.

City Church also ran an Alpha course on Wednesday evenings in the main hall for three hours from 5th October to 7th December, and intermittent Sunday evening services for three and a half hours.

## **Christian Enterprises Trust**

**TRINITY CHURCH** - Held their regular Sunday afternoon services for 2.5 hours throughout the year.

### **SMALL HALL**

**HOPPIN' MAD** - Our second-longest running hirers continued their Monday evening swing dance and Lindy-hop classes, with intermittent extra workshops for four hours on Sunday afternoons.

**TINY TOES BALLET** - Dance instructor Daisy continued to run classes for young children on Monday afternoons in the main hall for two hours a week.

**((BOUNCE))** - Looking to introduce more dance and exercise classes to the Centre, we were pleased to begin hosting weekly high-intensity trampoline fitness sessions here with the now international Bounce Fitness franchise on Monday evenings from May 2022.

**MANY MINDS** - Local mental health charity Many Minds, aiming to engage young people of all backgrounds in the theatrical arts, started hosting weekly drama sessions for four hours on Tuesday evenings from 17th January.

**SIMPLY PILATES** - Held a weekly pilates class here from February to March 2023.

**ELLYVATION CIRCUS** - Circus artist Elly Clibbens continued holding their weekly two hour hula-hooping class on Wednesday evenings.

**MUTLEYS DOG TRAINING** - Having lost their previous venue in Clifton due to renovations, we welcomed Sarah Green's dog training company for regular three-hour sessions on Thursday evenings from 9th February 2023.

**LAGOINHA BAPTIST CHURCH** - Answering the needs of the large Brazilian community in Bristol, we welcomed the Portuguese language baptist church for fortnightly meetings from October 2022 as they looked to grow their congregation.

### **NOTABLE HIRES**

In total we held 33 large functions at the Elmgrove Centre. Of those, 4 were charity events, and we continued to offer reduced rates to facilitate these. 12 were arts events, 9 were wedding receptions, 7 were functions and 1 was a memorial service.

We continued to be an ideal venue for children's parties, taking bookings for 39 in total across the year in either our small hall or soft play area.

On Saturday 14th December 2022 we held a concert by local community singing group Break Out Voices raising money for charity FareShare combating food poverty in the UK.

On Wednesday 15th February, University of Bristol's Wine Society held a successful evening event in our main hall raising money for mental health charity MIND Bristol.

## **Christian Enterprises Trust**

Neighboring primary school Cotham Gardens held their annual school concert in our main hall on 1st March 2023.

On Wednesday 15th March we welcomed award-winning author Bonnie Garmus to a sold-out talk and signing for her international bestselling book *Lessons in Chemistry* in our main hall, organised by Max Minerva's Bookshop.

Serving the large Polish community in Bristol, we welcomed several sell-out evenings of stand-up comedy in the main hall, starting on Friday 16th September 2022, with comedians travelling over from Poland.

The Centre also continued to show its support for independent theatre groups, offering reduced hire rates during weekday daytimes in our small hall, and as a result Wardrobe Theatre Ensemble, BOVTS and BSA all held extensive rehearsal and workshop programs here for a total of 55 days throughout the year.

In 2023 we began to see more requests for funeral and memorial services at the Centre, and on Monday 13th March 2023 we accommodated a memorial service for a local family.

On the 5th May 2022 we made our small hall available for use as a polling station for the local elections.

### **WORKS AND REPAIRS**

We had the aim of improving the small hall across 2022 and 2023, as our more affordable space for hire. Starting in October, we began renovating the bathrooms and kitchen, repairing and tiling the floors, and installing a new heating and boiler system.

Having been due to begin operating here in September 2022, Elmtree Preschool delayed their start until after the Easter holidays in 2023. We continued to carry out improvement works to the soft play and tearoom areas to make them ready for the preschool throughout the winter of 2022 and 2023, and into spring, repainting walls and improving electrics across both spaces in particular.

At the beginning of March 2023 an act of vandalism caused fire damage to parts of the main hall, greatly affecting the kitchen and men's toilets, and shattering the stained-glass windows. We immediately set about repairing the damage and were pleased to see local volunteers so quick to offer their help.

### **STAFF**

After joining the team at the beginning of November 2022 on 15 hours a week, caretaker Steve Walker quickly became an integral part of the team and on 9th December, following a period of commendable work and reliability, he was promoted to the role of Premises Manager. Taking on increased responsibility his weekly working hours were raised from 15 to 20, with the plan to expand the role further in the new tax year.

Taking on the role of Social Media Manager alongside her Office Manager position, on 30th January 2023 we raised Julia Blumenfeld's weekly hours from 12 to 15.

## Christian Enterprises Trust

Carrie Griffiths continued in her role as Accounts Manager 24 hours a week.

Sam Jackson continues in his role as General Manager on 30 hours a week.

Lawrence Sampson joined the office team on 12th March 2023 with a view to becoming Assistant Manager on 16 hours per week.

### 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 31<sup>st</sup> March 2023.
- (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:

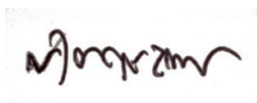
- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are prudent and reasonable.
- c) State whether applicable accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- 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 25<sup>th</sup> January 2024 and is signed on their behalf by



..... Nathanael Benjamin Theodore Jackson. (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 31<sup>st</sup> March 2023 which are set out on pages 11 to 15.

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) but 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, other than matters set out 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.

## Christian Enterprises Trust

It also became clear during my examination this year that control of the trust's assets has been further improved with proper 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 no documentation to evidence ownership of this property.

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: 23.1.2024

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

## Christian Enterprises Trust

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> March 2023

Year 1/4/22-31/3/23	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>				
Incoming resources from charitable activities				
Hall Hire	95,383	-	95,383	77,909
Rumpus Room	2,394	-	2,394	1,673
Other revenue	520	-	520	220
Rent	27,440	-	27,440	20,580
Forfeited deposits	50	-	50	0
Kings Films	45	-	45	500
Grants received	0	-	0	28,422
Total incoming resources	125,832	-	125,832	129,304
<b>RESOURCES EXPENDED</b>				
	Unrestricted £	Restricted £	Total £	Total £
Charitable activities (Note 2)	139,668	-	139,668	80,770
Governance costs (Note 3)	(387)	-	(387)	968
Kings Films	159	-	159	4,507
Payments for period	139,440	-	139,440	86,245
Surplus/(Deficit) for year	(13,608)	-	(13,608)	(33,989)

## Christian Enterprises Trust

### Balance sheet

As at 31<sup>st</sup> March 2023

	Unrestricted £	2023 Restricted £	Total £	Unrestricted £	2022 Restricted £	Total £
<b>Fixed Assets</b>						
Property	-	4,332	4,332	-	4,332	4,332
Equipment (Note 1)	16,528	-	16,528	16,528	-	16,528
Motor vehicles	2,000	-	2,000	1,600	-	1,600
<b>Less</b>						
Accumulated depreciation (Note 1)	14,767	-	14,767	13,403		13,403
Net fixed assets	3,761	4,332	8,093	4,725	4,332	9,057
<b>Current Assets</b>						
Loans	2,865	-	2,865	2,865	-	2,865
Debtors and prepayments (Note 4)	25,512	-	25,512	18,069	-	18,069
Bank Balances	69,712	-	69,712	84,157		84,157
King's Films (net)	1,518	-	1,518	1,632	-	1,632
Current assets	99,607	-	99,607	106,723	4,332	106,723
<b>Less Current Liabilities</b>						
Creditors (Note 5)	17,159	-	17,159	11,631	-	11,631
	17,159	-	17,159	11,631	-	11,631
	86,209	4,332	90,541	99,817	4,332	104,149
<b>Represented by</b>						
Balance bought forward						
Unrestricted funds	99,817	4,332	104,149	75,313	4,332	79,645
Prior Year Adjustment				600		600
Surplus/ (Deficit) for the year	(13,608)	-	(13,608)	23,904		23,904
	86,209	4,332	90,541	99,817	4,332	104,149

## Christian Enterprises Trust

Notes to the accounts

### Note 1

#### Fixed Assets

Depreciation is charged on the reducing balance basis at a rate of 20% per annum.

#### Tangible fixed assets

	General, Office, Kitchen and Studio Equipment (Unrestricted funds)	Property (Restricted)	Motor Vehicles	Total
<b>Cost</b>				
At 1 <sup>st</sup> April 2022	16,528	4,332	1,600	22,460
Additions	0	0	400	400
Disposals	0	0	0	0
At 31 <sup>st</sup> March 2023	16,528	4,332	2,000	22,860
<b>Depreciation</b>				
At 1 <sup>st</sup> April 2022	12,059	0	1,344	13,403
Add Provided in year	1,233	0	131	1,364
At 31 <sup>st</sup> March 2023	13,292	0	1,475	14,767
<b>Net book values</b>				
At 1 <sup>st</sup> April 2022	4,469	4,332	256	9,057
At 31 <sup>st</sup> March 2023	3,236	4,332	525	8,093

## Christian Enterprises Trust

### Note 2

#### Charitable activities

Direct Charitable costs	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Advertising	15	-	15	126
Bank fees	72	-	72	72
Cleaning	6,125	-	6,125	8,294
Depreciation	1,364	-	1,364	1,708
Charitable and political donation	1,300	-	1,300	0
Gifts	7,495	-	7,795	9,973
Insurance	908	-	908	879
Licences	1,940	-	1,940	0
Light Power and Heating	6,692	-	6,692	8,719
Motor vehicle expenses	-	-	-	439
Rates	1,946	-	1,946	497
Rent	18,000	-	18,000	18,000
Repairs and Maintenance	20,875	-	20,875	10,175
Salaries (including employers NI & Pension contribution)	70,137	-	70,137	32,717
Software	772	-	772	909
Staff training	0	-	0	(299)
Stationery	88	-	88	42
Telephone and internet	745	-	745	611
Waste collections	1,739	-	1,739	1,144
Water rates	(545)	-	(545)	8,840
<b>Totals</b>	<u>139,668</u>	<u>-</u>	<u>139,668</u>	<u>102,846</u>

### Note 3

#### Governance costs

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Professional fees	720	-	720	720
Travel	364	-	364	485
Sundries	81	-	81	150
Write offs/write backs	(1,552)	-	(1,552)	-
	<u>(387)</u>	<u>-</u>	<u>(387)</u>	<u>1,355</u>

### Note 4

## Christian Enterprises Trust

### Debtors and prepayments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 (Restated)
Net Pay	0-	-	0	1,271
Other Debtors	25,512		25,512	16,798
	<u>25,512</u>	<u>-</u>	<u>25,512</u>	<u>18,069</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

### Note 5

### Creditors

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 (restated)
Accounts payable	3,609	-	3,609	232
Loans	303	-	303	303
Refundable deposits	11,400	-	11,400	8,152
Refundable deposits (uncashed)	170	-	170	170
Nest	251	-	251	113
PAYE & NI	1,426	-	1,426	2,661
	<u>17,159</u>	<u>-</u>	<u>17,159</u>	<u>11,631</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: .25<sup>th</sup> January 2024



.....  
Sally Ann Jackson  
Trustee



.....  
Nathanael Benjamin Theodore Jackson  
Trustee