

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Details

Other names	THE ELMGROVE CENTRE
Status	Registered
Legal form	Trust
Registered	1992-10-02
Register	View on the Charity Commission register

Contact

Address	The Elmgrove Centre Elmgrove Road Redland Bristol BS6 6AH
Phone	01179243377
Email	info@elmgrovecentre.co.uk

Activities

Objects: TO PROMOTE CHRISTIANITY AND CHRISTIAN EDUCATION IN THE UNITED KINGDOM AND ELSEWHERE

Activities: In Sept. 2010 C.E.T. decided that its object to establish a Christian community centre at the Elmgrove Centre, which it has a lease for, could be furthered more effectively by City Church. A new frontiers church and C.E.T. would concentrate instead on setting up a 24/7 prayer room there at Elmgrove Centre, continue its weekday Bible and prayer hour, start a new project putting a 24/7 Bible reading

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- France
- Honduras
- India
- Indonesia
- Kenya
- Malawi
- Norway
- Uganda
- Bristol City
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£156,002	£154,988	-	-
2024-03-31	£154,598	£151,825	-	-
2023-03-31	£125,832	£139,668	-	-
2022-03-31	£129,304	£105,400	-	-
2021-03-31	£52,256	£33,989	-	-

Trustees

Name	Role	Appointed
SALLY ANN JACKSON	Chair	1992-03-31
John Cardinal Ifeanyi		2022-04-01
Katherine Elizabeth Ifeanyi		2022-04-01
Martha Nana Fynn-Garbrah		2014-03-17
Nathanael Benjamin Theodore Jackson		2022-04-01

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Accounts

Christian Enterprises Trust

Trustees Annual Report

And

Accounts

Year ended 31st March 2025

Registered Charity No 1014571

Independent examiner
Paul Simon Brown FCIE DChA

Christian Enterprises Trust
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2025

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) Martha Nana Fynn-Garbrah Nathanael Benjemin Theodore Jackson John Cardinal Ifeanyi Katherine Elizabeth Ifeanyi 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:

Paul Simon Brown FCIE DChA
2 Ger y mynydd,
Hirwaun
Aberdare
CF44 9RD

Christian Enterprises Trust
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

The Trustees present their report and the accounts for the year ended 31st March 2025.

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 able 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.

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.

Christian Enterprises Trust
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

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 2025 this would amount to approximately £15,500.

FINANCIAL REVIEW

Current year

Accounts are now produced on cash and receipt basis in contrast to previous years which have been produced on accruals basis.

There was a profit of £1,014 for the year ended 31st March 2025 (2024 accrued surplus of £2,773). The trust continues to control the activities that take place at the centre and received £144,862 (2024: £113,518) in hall hire fees.

The trust receives a rental and storage income from City Church which was at £8,640(2024: £27,280). 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 31st March 2025 expenditure on repairs and maintenance was £27,133 (2024: £10831). The main costs in the year were wages and salaries and pensions of £75,447 (2024: £77,483).

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 Year 2024-2025

The Trustees were very satisfied that the Elmgrove Centre was doing well under the management of Sam Jackson, together with Carrie Griffiths as Accounts Manager and Gary Bloodworth as Premises Manager, with the additions later in the year of Caroline as marketing and publicity manager and Kat to do community outreach and volunteer days, particularly looking to working in the gardens.

As the structure for running the Elmgrove Centre allows for the Director to choose to have a manager and to step back into a more overseeing role, this option was found to be working well, particularly with monthly trustees meetings where the General Manager and the Accounts Manager would give reports to the Trustees so that the Trustees are kept well informed. The Trust, which had been financially supporting Greg Vine, his wife and family, while he was working with MAF in Uganda, ceased doing this on their return to the UK, and chose to give increased support for Peter Kent in Paris, France and for the church plant in Oslo, Norway.

Christian Enterprises Trust
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

Althea is continuing being supported by us, via Compassion's partners in the Philippines, beyond the usual age of 18 as she is in a programme which Compassion consider to be very beneficial for her and will give her more opportunities for work when she leaves at 21.

The Trust gives discounted rates for hire of the Elmgrove Centre to churches, Christian organisations and Christian charities and to charities which are not Christian but are carrying out work which is in line with CET's objects. We offer 50% reduction for these organisations and see this as part of our Christian giving which we intend to be more than 10% of our income. We also offer 25% discount to charities which are running fund raising events but are not in line with our own objects and we offer 10% discount to organisations such as the NHS and the education service in recognition of the good work they are doing.

The premises are in large part over 150 years old and the demands on our resources of keeping these in good and safe order is challenging but we know that God looks after all our needs and we aim to be good stewards of what is his.

The soft play room has an asbestos cement roof which we understand is no hazard to health while it remains intact, but we are aiming to have this replaced as soon as we are able to do this.

The lower roof on the Main Hall building has had several leaks as have other parts of the roofs and finding a good and reliable roofer or roofing firm has proved difficult but we have carried out some work on the roofs to deal with these problems. Ideally we would carry out complete re-roofing work but at the moment we have to settle for patchwork repairs.

A steady programme of improvements is underway and we are able to do some of the work, particularly decorating, ourselves as the premises manager, Gary, is good at this.

The feedback from our hirers is very enthusiastic, grateful and positive and the Trustees are glad to be able to offer this collection of three buildings with its various different spaces to the community for so many different good purposes.

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 2025.
- (2) Expenses incurred by trustees in furtherance of the trust's business are reimbursed periodically.

**Christian Enterprises Trust
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

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:

- (1) Select suitable accounting policies and then apply them consistently.
- (2) Make judgements and estimates that are prudent and reasonable.
- (3) State whether applicable accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- (4) 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 January 2026 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
FOR THE YEAR ENDED 31ST MARCH 2025

I report to the trustees on my examination of the accounts of Christian Enterprises Trust (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Simon Brown FCIE DChA

2 Ger y mynydd,
Hirwaun
Aberdare
CF44 9RD

16th March 2026

CHRISTIAN ENTERPRISES TRUST**RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 MARCH 2025**

	Total Funds 2025 £	Total Funds 2024 £
RECEIPTS		
Hall Hire	124,521	103,794
Rumpus Room	15,395	7,015
Other revenue	4,946	2,709
Rent	8,640	27,280
Grants and donations received	2,500	13,800
TOTAL RECEIPTS	156,002	154,598
PAYMENTS		
Charitable activities		
Advertising	54	-
Bank fees	143	272
Cleaning	4,076	2,134
Charitable donations	300	300
Consulting	250	-
Equipment purchases	435	-
Gifts	8,600	8,400
Insurance	997	969
Licences	828	1,615
Light, power & heating	11,454	11,554
Motor vehicle expenses	182	165
Motor vehicle purchases	-	13,200
Rates	474	1,166
Rent	18,000	18,000
Repairs & Maintenance	27,133	10,831
Salaries (including employers NI & pension contributions)	75,447	77,483
Software	789	945
Stationery	48	9
Telephone	864	933
Waste collections	1,379	1,308
Water rates	1,277	1,419
Accountancy fees	1,440	900
Travel	323	104
Sundries	495	79
King's Films	-	39
TOTAL PAYMENTS	154,988	151,825
NET RECEIPTS/(PAYMENTS)	1,014	2,773
Cash Funds Brought Forward	74,527	71,754
Cash Funds Carried Forward	75,541	74,527

All cash movements are in unrestricted funds.

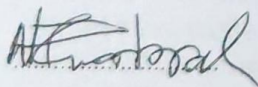
CHRISTIAN ENTERPRISES TRUST
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 MARCH 2025

	Total Funds 2025 £	Total Funds 2024 £
Cash funds		
Bank and cash balances	74,062	73,048
King's Films	1,479	1,479
	<u>75,541</u>	<u>74,527</u>
Fixed Assets		
Property (Restricted)	4,332	4,332
Equipment	16,963	16,528
Motor Vehicles	15,200	15,200
	<u>36,495</u>	<u>36,060</u>
Current Assets		
Loans	2,896	2,865
Debtors	36,351	23,572
	<u>39,247</u>	<u>26,437</u>
Total Assets	<u>75,541</u>	<u>74,527</u>
Liabilities		
Creditors	(28,500)	(16,795)
Accruals	(900)	(720)
	<u>(29,400)</u>	<u>(17,515)</u>

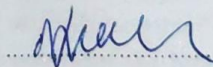
Cash fund balances at 31 March 2025

	Balance at 31 March 2024	Receipts	Payments	Balance at 31 March 2025
Unrestricted funds				
General funds	74,527	156,002	(154,988)	75,541
Total	<u>74,527</u>	<u>156,002</u>	<u>(154,988)</u>	<u>75,541</u>

These financial statement were approved by the trustees onand are signed on their behalf by:



Martha Nana Fynn-Garbrah
Trustee



Nathanael Benjamin Theodore Jackson
Trustee

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Accounts

Christian Enterprises Trust

Trustees Annual Report

And

Accounts

Year ended 31st March 2024

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 2024

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) Martha Nana Fynn-Garbrah Nathanael Benjemin Theodore Jackson John Cardinal Ifeanyi Katherine Elizabeth Ifeanyi
	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 2024.

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 able to manage its activities on a day-to-day basis.

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OBJECTS OF THE CHARITY

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- 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 31st March 2024 this would amount to approximately £15,500.

FINANCIAL REVIEW

Current year

Accounts are now produced on cash and receipt basis in contrast to previous years which have been produced on accruals basis.

There was a profit of £2,773 for the year ended 31st March 2024 (2023 accrued loss of £13,608). The trust continues to control the activities that take place at the centre and received £113,518 in hall hire fees.

The trust receives a rental and storage income from City Church which was at £27,280. 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 31st March 2024 expenditure on repairs and maintenance was £10,831. The main costs in the year were wages and salaries and pensions of £77,483.

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 Year 2023-2024

Christian Enterprises Trust directly supported two Christian initiatives during the year: a Women's Worship Evening on the second Friday of every month, led by Jill Vine and a tent event called Safe Haven held on the Downs in Bristol in October 2023 organised and run by Jill Vine which the Trust financed.

There were undoubted miracles involved in the coming about of the Safe Haven event as it was beset with difficulties. A 'chance' (surely God appointed) meeting of the Chairman of the Trust with a person at a Christian Camp in early August led to her being given the details of a Christian organisation in Wales called Show Jesus. This amazing organisation brought all the answers to prayer that were needed for the event to happen. Show Jesus provided a marquee,

Christian Enterprises Trust

staff to put it up, health and safety information for the City Council, experience and encouragement, prayer and possibility.

The weather stayed fine, despite forecast of rain, and the site looked amazing with all the additional features which Jill had organised, Mission Aviation Fellowship with a small plane, A second tent with free refreshments which didn't run out and a third with superb face painting. The worship continued throughout the afternoon and early evening and the testimonies were powerful.

The year saw new staff start at the Trust's principal work, the Elmgrove Centre, at the beginning of May 2023 including a brilliant premises manager, a temporary assistant manager and a new office manager with special responsibility for developing social media and the website.

Improvements and repairs were organised with very efficient planning and work by the General Manager and Premises Manager but were hampered for over 6 months by the very poor communication and the even worse reliability of the roofing firm Davis Roofing to do what they said which meant that essential roof repairs did not get done until a different roofing company were successfully found and had the work completed within a month.

Three churches now meet at the Elmgrove Centre, and the Centre has been host to a wide variety of one off hires, providing a venue praised for the quality of the building in decoration and cleanliness, its spacious size and its reasonable cost which reflects both the work of the staff and the aim of the Trust to provide good spaces to use, large and small, which are not provided elsewhere and at a manageable cost. Its variety of spaces (6 in total) to use are a great asset.

A ceilidh for Burns night, the Bristol Uni Caledonian Society annual ball, the Bristol Uni Women in Engineering annual ball and fundraising ceilidhs, - including one called Caper Ceilidh raising money for Somerset Wildlands, and one raising funds for Hope for Life, Katanga celebrating 10 years of supporting young adults in Uganda - in the Large Hall gave opportunities for many people to come together and enjoy a time of sharing and fun.

The large hall also gave wedding couples the opportunity to have a reception according to their own choices of decoration, table layout and food, including hot food prepared in the large kitchen, and within a budget that made having an event for up to 180 people possible for them.

The Coexist Community Kitchen which gives cooking lessons and free meals for the disadvantaged were able to greatly increase their numbers attending their annual fundraising event held in December owing to the increased space of the Elmgrove Centre Large Hall compared with their previous venue.

We were able to help out Cotham Gardens Primary School when their Sports Hall required extensive work by them being able to use the Small Hall for their assemblies and Sports classes.

NHS CAMHS hosted a week of educational workshops for families of children with eating disorders. 2 all day conferences were held: The Church Mission Society had an all day conference called 'Gather for the Day' bringing together different groups addressing poverty in the UK and the second was a staff away day for Probation Officers.

Christian Enterprises Trust

The small hall has been used for rehearsal space by Wardrobe Theatre Ensemble, for filming, and an art workshop.

The regular hirers have continued with us for a further year, including 4 different dance classes, Pilates Classes, the Pre-school nursery, City Church youth group and their Sunday church meeting, and new hirers have started such as those offering movement therapy, talking therapy and art therapy sessions and mini athletics for children.

The Trust bought a minibus for use transporting 9+mobility aids, rescued from Recycling Centres in Bristol and stored on the Mezzanine in the Elmgrove Centre, to Warsaw for their further transporting to Ukraine, run by a tireless group of volunteers.

Christian Enterprises Trust continued its support for John and Catherine Ifeanyi and their new church in Oslo, Norway, which is growing steadily; Peter Kent working with Operation Mobilisation and churches in France with open air sketchboard and singing evangelism; Alex George with his Christian work in Bristol, England supporting, among others, prison officers, young couples with marriage guidance, and individuals working with personal difficulties or work issues, as well as doing talks for the Christian Union at UWE; and Mary Gondwe helping victims of natural disasters, particularly floods, in Malawi through funds raised from CET's house in Lilongwe, now divided into three small units of accommodation for homeless widows so they can find work and support themselves and others.

New support has also been given for Marcus Wells working with volunteers to collect, store and take aid, particularly medical mobility aids, to Warsaw, Poland where it is taken onwards from there to Ukraine.

CET bought a minibus that is given for use for transporting aid to Warsaw and Ukrainian refugees to Copenhagen, Denmark for two years. Free storage of mobility aids is also given at the Elmgrove Centre.

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 2024.
- (2) Expenses incurred by trustees in furtherance of the trust's business are reimbursed periodically.

Christian Enterprises Trust

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:

- (1) Select suitable accounting policies and then apply them consistently.
- (2) Make judgements and estimates that are prudent and reasonable.
- (3) State whether applicable accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- (4) 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 January 2025 and is signed on their behalf by



..... Nathanael Benjemin 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 31st March 2024 which are set out on pages 10 to 11.

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

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: 31st January 2025

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

CHRISTIAN ENTERPRISES TRUST

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 MARCH 2024

	Total Funds 2024 £	Total Funds 2023 £
RECEIPTS		
Hall Hire	103,794	85,761
Rumpus Room	7,015	1,900
Other revenue	2,709	5,080
Rent	27,280	27,960
King's films	-	45
Grants and donations received	13,800	-
TOTAL RECEIPTS	154,598	120,746
PAYMENTS		
Charitable activities		
Advertising	-	15
Bank fees	272	72
Cleaning	2,134	6,107
Charitable donations	300	300
Gifts	8,400	8,495
Insurance	969	908
Licences	1,615	1,381
Light, power & heating	11,554	6,692
Motor vehicle expenses	165	232
Motor vehicle purchases	13,200	400
Rates	1,166	1,946
Rent	18,000	18,000
Repairs & Maintenance	10,831	17,996
Salaries (including employers NI & pension contributions)	77,483	68,410
Software	945	654
Stationery	9	88
Telephone	933	745
Waste collections	1,308	1,739
Water rates	1,419	(545)
Accountancy fees	900	720
Travel	104	364
Sundries	79	81
King's Films	39	159
TOTAL PAYMENTS	151,825	134,959
NET RECEIPTS/(PAYMENTS)	2,773	(14,213)
Cash Funds Brought Forward	71,754	85,967
Cash Funds Carried Forward	74,527	71,754

All cash movements are in unrestricted funds.

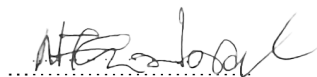
CHRISTIAN ENTERPRISES TRUST
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 MARCH 2024

	Total Funds 2024 £	Total Funds 2023 £
Cash funds		
Bank and cash balances	73,048	70,236
King's Films	1,479	1,518
	<u>74,527</u>	<u>71,754</u>
Fixed Assets		
Property (Restricted)	4,332	4,332
Equipment	16,528	16,528
Motor Vehicles	15,200	2,000
	<u>36,060</u>	<u>22,860</u>
Current Assets		
Loans	2,865	2,865
Debtors	23,572	25,512
	<u>26,437</u>	<u>28,377</u>
Total Assets	<u>26,437</u>	<u>28,377</u>
Liabilities		
Creditors	(16,795)	(17,159)
Accruals	(720)	-
	<u>(17,515)</u>	<u>(17,159)</u>

Cash fund balances at 31 March 2024

	Balance at 31 March 2023	Receipts	Payments	Balance at 31 March 2024
Unrestricted funds				
General funds	71,754	154,598	(151,825)	74,527
Total	<u>71,754</u>	<u>154,598</u>	<u>(151,825)</u>	<u>74,527</u>

These financial statement were approved by the trustees on 31.01.2024 and are signed on their behalf by:



Martha Nana Fynn-Garbrah
Trustee



Nathanael Benjamin Theodore Jackson
Trustee

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Accounts

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 31ST MARCH 2023

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 - Retired 16 th Jan 2023 Martha Nana Fynn-Garbrah Nathanael Benjamin Theodore Jackson. - Appointed 1 st April 2022 John Cardinal Ifeanyi - Appointed 1 st April 2022 Katherine Elizabeth Ifenayi – Appointed 1 st 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 31st 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 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.

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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 31st 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 31st 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 31st 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 31st 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:

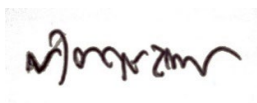
- a) Select suitable accounting policies and then apply them consistently.
- b) Make judgements and estimates that are prudent and reasonable.
- c) State whether applicable accounting standards have been followed subject to any material departures being disclosed and explained in the financial statements.
- 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 25th 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 31st 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 31ST March 2023

Year 1/4/22-31/3/23	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES				
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
RESOURCES EXPENDED				
	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 31st March 2023

	Unrestricted £	2023 Restricted £	Total £	Unrestricted £	2022 Restricted £	Total £
Fixed Assets						
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
Less						
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
Current Assets						
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
Less Current Liabilities						
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
Represented by						
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
Cost				
At 1 st April 2022	16,528	4,332	1,600	22,460
Additions	0	0	400	400
Disposals	0	0	0	0
At 31 st March 2023	16,528	4,332	2,000	22,860
Depreciation				
At 1 st April 2022	12,059	0	1,344	13,403
Add Provided in year	1,233	0	131	1,364
At 31 st March 2023	13,292	0	1,475	14,767
Net book values				
At 1 st April 2022	4,469	4,332	256	9,057
At 31 st 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
Totals	<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: .25th January 2024



.....
Sally Ann Jackson
Trustee



.....
Nathanael Benjamin Theodore Jackson
Trustee

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Accounts

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
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Christian Enterprises Trust

Trustees Annual Report

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- iii. Promoting the unity of Christians in the love and service of God
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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 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

Christian Enterprises Trust

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.

Christian Enterprises Trust

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,

Christian Enterprises Trust

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

Christian Enterprises Trust

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.

Christian Enterprises Trust

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.

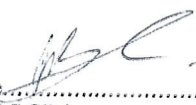
Kings Films has been set up as a unit within the trust but has its own bank account and books of account. This is run as a separate entity being funded in part by transfers from the main trust but also obtaining its own income.

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
Normandy Drive
Yate
Bristol BS37 4FX

Christian Enterprises Trust

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>

Christian Enterprises Trust

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>

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 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

Christian Enterprises Trust

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	102,846	-	102,846	80,770

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
	1,355	-	1,355	968

Christian Enterprises Trust

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>

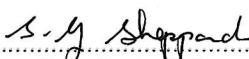
The Trustees acknowledge their responsibilities for:

- (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


.....
Martha Nana Fynn-Garbrah, Trustee


.....
Susan Grace Shepherd, Trustee

CHRISTIAN ENTERPRISES TRUST

England & Wales - Charity number 1014571

Accounts

Christian Enterprises Trust

Trustees Annual Report

And

Accounts

Year ended 31st March 2021

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 2021

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 2021.

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.

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 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 loss of £33,989 for the year ended 31st March 2021 (2020 loss of £22,418).

The trust continues to control the activities that take place at the centre and received £16,033 in hall hire fees. The trust receives a rental income from City Church for storage which was much reduced at £7,200. It is anticipated that hire and rental charges will again become the major sources of income going forward.

The trustees consolidated the programme of improvements which begun two years ago. Compared to last year expenditure has been reduced for maintaining and improving the building and its facilities. During the year to 31st March 2021 expenditure on repairs and maintenance was £8,193.

The main costs in the year were wages and salaries of £31,936 (£42,661 in 19/20). We were able to take advantage of the government's furlough scheme which kept our costs down

Please note some of the 2019/20 figures have been restated following an in-depth audit of the accounting records.

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.

Christian Enterprises Trust

REVIEW OF ACTIVITIES

Chairman's report for Christian Enterprises Trust 2020-2021

The Trust's activities during the year March 31st, 2020 - March 30th 2021 were severely curtailed, as so many businesses and charities experienced, by the government lockdowns in response to the outbreak of the pandemic Covid 19.

The Trustees did not meet during the year except by phone to make the few decisions together which were needed.

Carrie, our accounts manager, brilliantly researched and found and applied for as many grants or sources of government funding as might be available to us, so that we survived though we lost a substantial sum from our income as the accounts show.

We were able to offer furlough to our two permanent workers, and two part time workers and the Trust made the decision to supplement whatever the government offered so that they would always have 100% of their original wage in this Trust year.

Our gratitude to these two workers, Gary, our premises manager, and Carrie, was able to be demonstrated in this decision to top up their wages at all times during this Trust year, as they had given so much skill and dedication to us and we trusted would still like to give to us when able to do so.

We are very grateful to Bristol City Council for waiving the business rates during the lockdown periods and also for the generous grant they gave to us, showing that our contribution to the life of the communities and people of Bristol, through our main work of The Elmgrove Christian Community Centre in Elmgrove Road, Cotham, was recognised and valued.

During the year, a new worker, Sam, joined us, who initially was working with our premises manager before the first lockdown, and then, very capably, expanded his role to take on the office work as well as all our previous staff were offered and took furlough.

Carrie and Gary kept the accounts and premises in order as far as they were permitted by the hours available to work during lockdowns. As these hours changed often during the furlough period, Carrie did an excellent job of working out the wage, national insurance, pension contributions and tax due to our employees – no mean task as the Chancellor's changes were complicated combinations of percentages and permitted hours of work.

While the Elmgrove Centre was mostly shut down during the Trust year, the Trustees approved the proposal by Gary and Sam to take the opportunity to sand the small hall floor and have it re-varnished while it was out of use. This was a huge improvement and would be appreciated especially by our regular hirers doing dance and exercise, including Pilates, classes, who would benefit from a much better floor surface to work on.

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The Trustees also made the decision to continue to support the Christian workers they had been supporting before lockdown, even though there was no or little income during the Trust year. We were blessed by having been the recipients of a legacy in 2017 which we could draw on to continue our work through the work of others.

We invested our money with the 'bank' and received interest as Jesus advised in the parable of the talents (Matthew 25:27):

The Ifeanyi family in Norway and the New Life church plant that John and Katherine had set up in Oslo; The Vines in Uganda; and Peter Kent in Paris, France

John and Catharine told us that their church could not meet physically during lock down which also happened in Norway in a similar way to the UK but added that an unexpected benefit came from meeting through Zoom online as other people were able to join their services who perhaps because of transport, the times of their meetings and health or other issues could not attend in person were now able to join in via Zoom.

Caring for others in their community was also not possible in person but Zoom and phone calls still enabled people to be looked after, listened to, and given company in a time of often great loneliness caused by the harsh rules of Covid restrictions to prevent the spread of the virus where visits were not allowed except by one named and specified household.

Home schooling was required as the schools were closed and so the task of teaching or overseeing the lessons online became the parents' responsibility and time to do other work was significantly reduced as a result, but families commented on the time spent and appreciated together and a new understanding of the work of teachers.

In Uganda, many people lost their jobs as their businesses were shut down as 'not essential' and movement was restricted so market traders and the self employed could not go to work. The MAF aeroplanes could not fly. In addition, the main airport used by MAF was flooded as were large areas of Uganda in this year and they could not use it.

In response and having witnessed a pastor having gone from house to house on foot delivering food in Kampala to households facing starvation, Jill set up a JustGiving project called 'Feed the 5000' which was responded to with giving which resulted in more than 10,000 people being fed. Praise God, so many people were helped even though so many still went without.

As soon as flights were possible, Greg was out again delivering medical and food supplies to people in hard-to-reach communities, transporting others to hospital who otherwise could not make it and making possible the visits and help to others in isolated communities which is the mission of MAF.

Peter in France found that his open-air evangelism was not greatly restricted by the Covid lock down regulations as his communicating in public with sketch board was in front of an audience who were typically more than two metres distant from him, the social distancing required by the French government as with many others, in order to limit transmission of the Covid virus

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and many were outside appreciating the opportunity offered by the government of one hour of being outside for exercise once a day.

Likewise sitting at one end of park benches to chat with people at the other end of the bench, suitably socially distance, he could talk about Jesus, and was able to engage in conversations while socially distanced and also could give a pamphlet (wiped over with anti-viral wipes) to anyone who wanted to know more. On these leaflets was written the name and address of a local church they could go to and a contact name and number to follow up if they so wished. Many people who were feeling lost and needing to know the purpose of being alive and how to live their lives in some meaningful and purposeful way, were given news of what might be for them a life-changing future that they could choose with Jesus in their lives as a teacher, friend and guide.

The Trust also wanted to have up to date news about Mary Gondwe in Malawi who we had supported by providing for the completion of building a house which she would hold in trust for us, look after for us and do her own Christian work from, but had lost touch with her as both email and phone number were no longer in use. The trustees decided to try to follow up any link we could, including a UK couple who were now working in Malawi, and knowledge that her daughter, Wamake, had trained or was training to be a doctor.

During this Trust year, the Trust also took on supporting a young girl in the Philippines called Andrea through Compassion. She has a family who are also helped by the help given to her through Compassion and a 'hope and a future' with education and finance.

Funds to continue supporting these 'fellow workers in the gospel' also came from the legacy we had received in such timely manner.

Future plans to establish a work among the lonely of all ages in Bristol 'Not alone everyday: NAE' were held up by Covid restrictions but we will still seek a way forward with this when circumstances allow. This would be established in memory of the donor of the legacy to us.

Our fostered enterprise, The King's Films, managed, despite Covid restrictions, to continue to produce songs during the year which are intended to accompany the film with music that has been in Maggie's heart for several years now since God told her to do this. As these were mostly solo projects, they could be written and recorded and produced in isolation or with the producer in a separate room from the soloist.

Her team under their producer Michael were able also to put together a 'taster' film which would be shown to possible funders and at fundraising events.

The Trust had agreed to provide funding for match funding up to £1,000 for each song up to 10 songs in total and to pray and support the work as 'foster parents', while holding them under our charity umbrella for others to know that they are a Christian non-profit making enterprise.

The Trust thought that its own film of The Prodigal Son which the Director had wanted to produce, also as told by God some 15 years ago, might be overseen or undertaken by The King's Films in the future. As this film was to be in part animation, the assistance of Jean-Philippe Vine, now a film director in the UK but who had started his working life in film with Dreamworks,

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The plan to prepare the Elmgrove Centre as a place of refuge for up to 100 people went forward in a small way during the Trust year with buying large bins to store provisions and clearing areas to be used for this purpose

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 2021.
- (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 ^{1st} 1.1.2022 and is signed on their behalf by

Susan Grace Shepherd
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 2021 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 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: 30/09/2022

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 31ST March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total (restated) 2020 £
Year 1/4/20-31/3/21					
INCOMING RESOURCES					
Incoming resources from charitable activities					
Hall Hire		16,033	-	16,033	53,647
Rumpus Room		333	-	333	1,564
Studio Hire		200	-	200	0
Crypt Hire		211	-	211	0
Other revenue		110	-	110	311
Out and About donations		0	-	0	413
Rent		7,200	-	7,200	39,245
Forfeited deposits		0	-	0	50
Kings Films		3,113	-	3,113	500
Grants received		25,000	-	25,000	0
Interest		56	-	56	261
		52,256	-	52,256	95,991
RESOURCES EXPENDED					
		Unrestricted £	Restricted £	Total £	Total £
Charitable activities (Note 2)		80,770	-	80,770	112,215
Governance costs (Note 3)		968	-	968	3,854
Kings Films		4,507	-	4,507	2,340
		86,245	-	86,245	118,409)
Payments for period		86,245	-	86,245	118,409)
Surplus/(Deficit) for year		(33,989)	-	(33,989)	(22,418)

Christian Enterprises Trust

Balance sheet

As at 31st March 2021

	Unrestricted	2021 Restricted	Total	Unrestricted	2020 (restated) Restricted	Total
	£	£	£	£	£	£
Fixed Assets						
Property	-	4,332	4,332	-	4,332	4,332
Equipment (Note 1)	15,820	-	15,820	15,820	-	15,820
Motor vehicles	1,600		1,600	2,000	-	2,000
Less						
Accumulated depreciation (Note 1)	11,695	-	11,695	9,817		9,817
Net fixed assets	5,725	4,332	10,057	8,003	4,332	12,335
Current Assets						
Loans	4,865	-	4,865	3,245	-	3,245
Debtors and prepayments (Note 4)	2,410	-	2,410	3,772	-	3,772
Bank Balances	68,517		68,517	98,551		98,551
King's Films (net)	2,331		2,331	1,725	-	1,725
Current assets	78,123	-	78,123	107,293	4,332	111,625
Less Current Liabilities						
Creditors (Note 5)	8,535		8,535	5,969	-	5,969
	8,535	--	8,535	5,969	-	5,969
	75,313	4,332	79,645	109,328	4,332	113,660
	75,313	4,332	79,645	109,328	4,332	113,660
Represented by						
Balance bought forward				131,720	4,332	136,052
Unrestricted funds (prior year restated)	109,302	4,332	113,634			
Surplus/ (Deficit) for the year	(33,989)	-	(33,989)	(22,418)		(22,418)
	75,313	4,332	79,645	109,302	4,332	113,634
	75,313	4,332	79,645	109,302	4,332	113,634

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 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 2020	15,820	4,332	2,000	22,152
Additions	0	0	0	
Disposals	0	0	400	400
At 31 st March 2021	<u>15,820</u>	<u>4,332</u>	<u>1,600</u>	<u>21,752</u>
Depreciation				
At 1 st April 2020	8,840	0	976	9,816
Less Adjustments re prior years	0	0	0	0
Add Provided in year	1,675	0	204	1,879
At 31 st March 2021	<u>10,515</u>	<u>0</u>	<u>1,180</u>	<u>11,695</u>
Net book values				
At 1 st April 2020	6,980	4,332	1,024	12,336
At 31 st March 2021	<u>5,305</u>	<u>4,332</u>	<u>420</u>	<u>10,057</u>

Christian Enterprises Trust

Note 2

Charitable activities

Direct Charitable costs	Unrestricted funds	Restricted funds	Total 2021	Total 2020 (Restated)
Advertising	252	-	252	
Bank fees	72	-	72	124
Café	38	-	38	269
Cleaning	307	-	307	4,822
Depreciation	1,879	-	1,879	471
Gifts	8,460	-	8,460	8,607
Insurance	0	-	0	1,186
Licences	0	-	0	250
Light Power and Heating	6,267	-	6,267	9,670
Motor vehicle expenses	1,988	-	1,988	1,124
Postage freight & courier	0	-	0	25
Rates	100	-	100	2,487
Rent	18,000	-	18,000	12,600
Repairs and Maintenance	8,193	-	8,193	27,813
Salaries (including employers NI & Pension contribution)	31,936	-	31,936	42,661
Software	468	-	468	645
Staff training	1,737	-	1,737	
Stationery	28	-	28	311
Subscriptions	9	-	9	
Telephone and internet	502	-	502	560
Waste collections	286	-	286	572
Water rates	248	-	248	1,806
Totals	<u>80,770</u>	<u>-</u>	<u>80,770</u>	<u>116,004</u>

Note 3

Governance costs

	Unrestricted funds	Restricted funds	Total 2020	Total 2020 (Restated)
Professional fees	810	-	810	1,620
Travel	158	-	158	1,260
Sundries	-	-	-	305
Write offs/write backs	-	-	-	640
	<u>968</u>	<u>-</u>	<u>968</u>	<u>3,825</u>

Christian Enterprises Trust

Note 4

Debtors and prepayments

	Unrestricted funds	Restricted funds	Total 2021 †	Total 2020 (Restated)
Loans	-	-		1,316
Net Pay	1,053		1,053	
	1,956	-316	-	
NEST				168
Pensions				29
Other debtors	1,357		1,357	471
	<u>2,410</u>	<u>-</u>	<u>2,410</u>	<u>3,940</u>

Note 5

Creditors

	Unrestricted funds	Restricted funds	Total 2021	Total 2020 (restated)
Accounts payable	600	-	600	
Loans	303	-	303	
Refundable deposits	4,113	-	4,113	4,382
Refundable deposits (uncashed)	170	-	170	
Nest	226	-	226	
PAYE & NI	3,123	-	3,123	1,780
	<u>8,535</u>	<u>-</u>	<u>8,535</u>	<u>6,162</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: 7/7/2022

Sally Ann Jackson
Sally Ann Jackson, Trustee.

Susan Grace Shepherd
Susan Grace Shepherd, Trustee