

Enjoy Church

England & Wales · Charity number 1148015

Details

Other names VINTAGE MOVEMENT, Enjoy Church

Status Registered

Legal form Charitable company

Company number [08080737](#)

Registered 2012-07-09

Register [View on the Charity Commission register](#)

Contact

Address Enjoy Church
9A The Precinct
Portishead
Bristol
BS20 6AH

Phone 01275849608

Email info@enjoychurch.co.uk

Website www.enjoychurch.co.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE FOR THE BENEFIT OF THE PUBLIC ("THE OBJECTS"): 4.1.TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; 4.2. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND 4.3. TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: 1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT2) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT.3) TO ADVANCE EDUCATION.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Bath And North East Somerset
- Bristol City
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£434,543	£298,411	-	-
2024-12-31	£354,563	£269,880	-	-
2023-12-31	£203,345	£219,559	-	-
2022-12-31	£208,585	£174,875	-	-
2021-12-31	£154,798	£140,423	-	-
2020-12-31	£143,628	£157,767	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER NATHAN RICHARD JAMES		2012-05-25
John Nathan Davey Wallis		2019-03-04
John Patrick Joseph Vivian		2020-10-13
Ross James Jones		2018-05-03

Enjoy Church

England & Wales - Charity number 1148015

Accounts

Enjoy Church Limited
Trustees' Report
For the year ended 31 December 2025

Enjoy Church Limited
Annual Report and Accounts

Year ended 31 December 2025

Enjoy Church Limited
Trustees' Report
For the year ended 31 December 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2025.

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2. Introduction

In 2025 Enjoy Church was able to report that several initiatives came to fruition which enabled the church to grow both in numbers and in our finances. These initiatives are outlined in detail throughout this report.

3. Structure, Governance and Management

As an Assemblies of God church, we are an autonomous organisation, though we do adhere to certain statements of faith and governance in accordance with Assemblies of God policy.

Enjoy Church currently has a Board of 4 Trustees who are responsible for governance as well as ensuring that all appropriate policies (i.e., financial, legal, health & safety, safeguarding and building) are being followed in line with the mission of the charity.

All Church members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable activities.

During 2025 we employed the following members of staff...

- On a full-time basis, an Executive Pastor.
- A Children's Pastor who was employed on a part-time basis (7.5 Hours / Week).
- On a full-time basis, an Office Manager.
- From mid-year a ministry assistant on a fixed term, one year contract.

In keeping with previous years, the church has engaged a Contract Resource on a four day/week contract. This was the Lead Pastor of the church.

4. Activities

4.1. Our key activities

- Worship, spiritual life, outreach and inclusion.
- Regular services both on Sunday and during the week open to all.
- Baptisms on a regular basis.
- Small community-based Bible study and prayer groups.
- Pastoral visits to both church members and other more loosely connected individuals.
- We work closely with the following local organisations...
 - The local secondary school.
 - Christian's Against Poverty
 - Local care homes
 - A local Women's Refuge
 - A local toddler's group
 - Other churches in the area

The strategic direction of the church was reviewed during 2023 to assist with the medium to long term growth. To aid this process we began a subscription to a three-year church management course. This course, "Ready, Set, Grow" (RSG), has been put in place to focus our attention on a number of important areas (see Finances below regarding the payment process). Goals for 2025 remained as the following topics...

4.2. Property

- Sale of our property in Weston-Super-Mare.
- Continued to lease office and meeting space in Portishead at The Precinct.
- Initial steps to acquire the lease for a property to become the permanent "Home" for Enjoy Church.

4.3. Overseas Mission

- Continue with our overseas mission work in Albania and Romania.
- Offered the opportunity to our young people to attend, as a team, a short-term mission trip to Romania.

4.4. Local Mission

- Continued to expand the number of people attending Enjoy Church.
- Grow our provision for young people leading to an increase in numbers in this area.
- Run Alpha Courses.
- Introduced both a "Serve Week" and "Serve Sunday" in Portishead to make a difference in our town. This involved 'serving' different aspects of the Portishead community with events such as separate days gardening in Secret Garden at the local secondary school, helping at several care homes etc.
- Held a Christmas Banquet for Foster Carers and their children in the area.

4.5. Church Life

- Launched a discipleship pathway initiative.
- Employed one further part-time member of staff.

4.6. Conferences and Support

- A Church Health Conference was held in Portishead for several local and national churches. This initiative was supported by a few of our connected churches in the USA.
- Many of the leaders from Enjoy Church attended the HTB Leaders Conference in London.
- A team of people from one of our connected churches in the USA visited us for a week to both experience life in the UK and to support us with a number of projects that we have.

4.7. Ready, Steady. Grow

We have been engaged in whole-church training with the USA-based project, Ready, Steady, Grow. As a result of implementing aspects of this training, we are experiencing growth - numerically, financially, and in our reach. It has significantly impacted how we function as a church, enabling us to create a greater impact.

We now have a robust and extensive range of metrics that have been developed in conjunction with the RSG programme which is used to target areas for further development and to measure our progress.

Goals for 2025 were established around key indicators.

The 'Core Team' that was in place in 2022 to focus on the creative direction of the church remains active during 2025. Input from the RSG course above is now driving our growth.

This RSG initiative will come to an end in July 2026, and we are actively seeking our next steps.

5. Our Mission

Enjoy Church exists for the furtherance of the preaching of the Gospel in the UK and around the World. We are encouraged by the momentum we have gained this year across Enjoy Church and feel confident that the changes made in past years have put us in a stronger position for 2026 and beyond to achieve against our mission.

In planning the activities below, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

5.1. Regular Attendance

Both our 'on-line' presence as well as our 'in person' attendance has increased markedly.

5.2. Overseas Mission

We have been able to strengthen the links with Agape Church in Romania, and we continue with our 5-year plan to strengthen the work further.

Two mission trips were undertaken to Romania in 2025 (one of these being a Youth Missions Trip) as well as the provision of a Launch Conference for trainee church leaders.

We are continuing our work with two churches in Southern Albania during 2025 as well as the Eagles Wings Women's Refuge Project in Tirana.

Two mission trips were undertaken to Albania in 2025, one to the churches in Southern Albania and one to Eagles Wings in Tirana.

Visits to both Romania and Albania are planned for 2026.

We support all three projects in Romania, Southern Albania and Tirana with quarterly payments.

5.3. Local Community

We continue to build links within the local community; this includes support for Christians Against Poverty. We also have a local benevolence fund and provision of pastoral care. This emphasis in 2025 was to organise a "Serve Week" as well as a "Serve Sunday" to enable us to support targeted local community groups in a variety of ways.

Our plan is to seek a larger building to "house" the church to enable us to have larger church services and also to extend the support services that we are able to provide to the local community.

Our intention is for the charity to work for the public benefit in several ways. In 2025 we also continued to run Alpha courses 'in person'. Through these courses, we have reached new people who have since become part of the church.

Our Toddlers Group was set up in 2023 and continued to meet in 2025 on Mondays at Avon Way Hall. It is now flourishing.

5.4. Our impact

As a result of our activities outside of the anticipated provision of church life to our members we expect our impact on the community to show improvements as listed below with some of our initiatives...

- Our connection with the local secondary school helps to provide and maintain a secret garden so as students have a place where they can relieve the stresses of school life. In addition, our support for the Christian Union at the school enables student of all or no faith to receive spiritual input.
- We have an impact on individuals in both the local care homes and refuge by providing a listening ear and gifts to raise the spirit of the residents.

- Our Youth Group and Young Adults Group are both places where all are welcome to connect with others of their own age.
- The Toddler's Group has been set up to be a place where new parents and carers can bring their children, once a week, to share their time and experiences and support one another.

Our attendance on Sunday morning also has seen a marked increase in 2025.

Our Sunday Service Streaming, using Facebook & YouTube continues, and through this channel we have continued to see a growth in people connecting to our broadcasts.

5.5. Accessibility and openness

To ensure that all our activities are accessible and open we have the following principles in place...

- All our activities are open to everyone.
- Where we can all activities are funded by the church so are free to our beneficiaries.
- We make a point of ensuring that these activities are inclusive and non-discriminatory.

5.6. Delivery

We deliver our services by the following measures...

- In addition to our staff we have, at any one time, up to 75 volunteers who operate across the services that we provide.
- Donations are used to support all the expenses for these services.
- We partner with other churches and Christian organisations in Portishead as well as with the local Town Council.

5.7. Public Benefit Statement

The trustees confirm that they have complied with their duty under the Charities Act to have due regard to public benefit guidance. The church provides public benefit through open worship, pastoral care, and a range of community services accessible to all.

5.8. What the "public benefit" means to Enjoy Church

- Spiritual benefit - As a Church, we conduct ourselves by being available to the public for worship, prayer and teaching. We provide an element of Pastoral Care to both our members as well as the wider public.
- Practical benefit – Many of the support services that we provide are aimed at practical assistance. These include a youth group as well as a young adult's group both of which are open to both our church members and the wider public. In addition, we have programmes that provide help to the local secondary school which includes gardening and support for the Christian Union. Other groups that we support include Christian's Against Poverty, a local young women's refuge and a toddler's group. We also work closely with the local Town Council to identify and assist with practical issues

5.9. Who benefits

The work that we do in the community has several beneficiaries, a few of which we have listed below...

- Local residents.
- Elderly or isolated people from the care homes.
- Young women at the local refuge.
- New parents, carers and young children at the toddler's group.
- People in financial hardship can benefit from our Benevolent Fund.

6. Buildings

6.1. Overview

When possible, Enjoy Church meet in Somerset Hall, Portishead for our Sunday gatherings where we continue to grow. However, on occasions these were not always able to be used due to the venue being booked by other organisations. Where necessary we have been able to switch our meetings to one of our other buildings, Avon Way Hall, as well as continuing our strong 'on-line' presence.

We started 2025 with the 2 buildings owned and managed by Enjoy Church:

- 25 Hughenden Road in Weston-Super-Mare.
- Avon Way Hall in Portishead.

In the early part of 2025, we were able to sell the property in Weston-Super-Mare. This sale was completed in March 2025. The proceeds from the sale of this building have been saved in deposit accounts. These resources will be used to help to fund either a lease for or the purchase of a new building for Enjoy Church in Portishead.

6.2. Somerset Hall

We continue our long-term hire of the hall, mainly for our Sunday gatherings.

6.3. Avon Way Hall

Avon Way Hall remains in our ownership and has been the subject of several building projects in 2025. This included the installation of a new heating system as well as extensive decoration.

We have a healthy level of bookings and therefore income from this property.

6.4. The Precinct, Portishead

We continue to use this space as the church office. In addition, it is used for groups to gather for meetings and on Sunday it is used for kids' church.

7. Financial Review

7.1. Overview

The church remains self-funded to continue its activities. Funds are raised largely from within the congregations, as well as through the hiring of the premises at Avon Way and Weston-Super-Mare (for part of the year until the building was sold). In addition, a sum of money has been raised from the sale of a property in Weston-Super-Mare.

7.2. Income and Expenditure

Income during the year was £434,543 including a profit on sale of £135,500 from the sale of our Hughenden Road property in Weston-Super-Mare.

In 2024, income for the year was £354,563, including a profit on the sale of the Life Church Hall in Bristol of £101,433.

Funds received for the sale of these properties has been held in interest-bearing short-term investment accounts.

Total expenditure for the year was £298,411 (2024: £269,880), leaving a surplus for the year of £136,132 (2024: £84,683).

Total funds at 31 December 2025 were £828,245 (2024: £692,113) and the amount owed by debtors was reduced.

7.3. Hall Hire

In 2024 we made the decision to take payment for the Hall Hire sessions for Avon Way Hall and Hughenden Road in advance which has ensured that cash flow from this source is improved and amount owed by debtors was reduced.

7.4. Miscellaneous

One-off payments were made from the Benevolent Fund, as needs arose for a few individuals. In addition, we have been supporting Christians Against Poverty (CAP) throughout the year. Our monthly support for CAP for 2026 was paid in advance in December 2025.

Our commitment to RSG will end in July 2026.

8. Reserves Policy

The Board of Trustees have previously established a policy whereby free reserves held by the charity should be maintained a surplus representing 2-3 months (approximately £25,000 in the value of Unrestricted Fund Expenditure).

To maintain these reserves during 2026 it has been agreed that this should now be refined as shown below...

- Reserve Lower Limit Level - £65,000
- Reserve Upper Limit Level - £100,000

This new limit has been set at what is considered a generous level. It has been agreed that this limit should be maintained in instant access accounts to ensure that any unexpected spending is manageable.

All other funds are being held in savings accounts to be utilised once an appropriate building becomes available. It is anticipated that a sum in the region of £600,000 will be set aside as a deposit for such a property. The purchase price of a building is currently unknown.

9. Strategic Contingency

It is recognised by the Trustees that the church's free reserves at the end of the year are considerable, at £639,954 (2024: £291,096). Reserves are being 'saved' to ensure that when the opportunity to own (or lease) a permanent 'home' for Enjoy Church, we have funds readily available (with at least three months' notice) to benefit from the opportunity.

10. Risk Statement

The Trustees have reviewed the risks to which 'a small charity operating with few employees' is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

10.1. Planned Major Initiatives for 2026

Our major initiatives for 2026 are as shown below...

- Continue to support our overseas partners financially in Romania and Albania.
- Explore potential buildings to establish a permanent home for Enjoy Church.
- Together with Life Church in Liverpool and pastors from several of our connected churches in the USA, to benefit churches in the UK.
- Offer the opportunity to the church leadership team to attend the Jesus Culture event in London in May 2026.
- Increased volunteer recognition, including a volunteer appreciation event in July 2026.

11. Trustees' Responsibilities

The trustees (who are also directors of Enjoy Church Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

Enjoy Church Limited
Trustees' Report
For the year ended 31 December 2025

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

12. Approval

This report was approved by the Trustees on 30 April 2026 signed on their behalf by:

Chris James

C N R James
Lead Pastor

Enjoy Church Limited
Reference and Administration details
For the year ended 31 December 2025

13. Reference and Administrative Details

Enjoy Church Ltd

Charity Number: 1148015

Company Number: 08080737

Address:

Enjoy Church
9a The Precinct
Portishead
BRISTOL
BS20 6AH

The charity trustees (who are also Directors of Enjoy Church Ltd) during the year and until the date of this report were as follows:

- Christopher James
- Ross Jones
- John Vivian
- John Wallis

Independent examiner:

Joshua Kingston BSc FCA

Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court,
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Enjoy Church Limited
Independent Examiner's Report
For the year ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

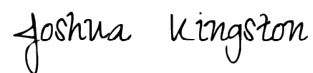
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Enjoy Church Limited
Trustees' Report
For the year ended 31 December 2025

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.



Joshua Kingston BSc FCA

Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court,
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: 30 April 2026

ENJOY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)

YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and grants	2	221,898	3,700	225,598	184,067
Charitable activities:	3	16,051	8,011	24,062	17,707
Other trading activities	4	34,148	-	34,148	39,994
Investments	5	15,235	-	15,235	11,362
Other income	6	135,500	-	135,500	101,433
Total income		422,832	11,711	434,543	354,563
Expenditure on:					
Charitable activities	7	288,590	9,821	298,411	269,880
Total expenditure		288,590	9,821	298,411	269,880
Net income / (expenditure)		134,242	1,890	136,132	84,683
Transfers between funds		-	-	-	-
Net movement in funds		134,242	1,890	136,132	84,683
Total funds brought forward	15	689,244	2,869	692,113	607,431
Total funds carried forward	15	823,486	4,759	828,245	692,113

The company has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the company are classed as continuing.

The comparative Statement of Financial Activities is shown in note 10.

The notes on pages 17 to 27 form part of these financial statements

ENJOY CHURCH

BALANCE SHEET

AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets	11	97,895	317,694
Current assets			
Debtors	12	16,597	20,377
Cash at bank		721,597	360,004
		<u>738,194</u>	<u>380,381</u>
Creditors: Amounts falling due within one year	13	(7,844)	(5,962)
Net current assets		<u>730,350</u>	<u>374,419</u>
Net assets		<u>828,245</u>	<u>692,113</u>
Funds of the charity			
Restricted funds	16	4,759	2,869
Unrestricted funds	16	823,486	689,244
		<u>828,245</u>	<u>692,113</u>

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

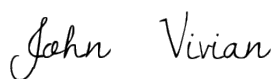
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 30 April 2026 and are signed on their behalf by:



J Vivian
Trustee

Company registration number: 08080737

The notes on pages 17 to 27 form part of these financial statements

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be spent in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and a community football club run by the Church.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of halls in church owned premises.

Investment income represents income generated by the charity's assets and includes income from bank interest.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Costs of charitable activities comprise the expenditure associated with achieving the charitable objectives and activities of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

Expenditure is allocated to a particular activity where the cost relates directly to that activity.

Support costs include central functions and have been allocated to activity cost categories based on use of the particular resource.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Fixed assets

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold buildings	Over 50 years or the period of the lease whichever is shorter
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

Assets are capitalised where the purchase price exceeds £500.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

h) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Pension costs and other post-retirement benefits

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Donations and grants

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations from church members	181,576	-	181,576
Gift aid reclaimed	36,658	-	36,658
Grants receivable	3,664	3,700	7,364
	<u>221,898</u>	<u>3,700</u>	<u>225,598</u>

Donations of £30,909 (2024: £38,821) were received from trustees and other related parties during the year.

Prior year	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations received	151,234	2,597	153,831
Gift aid reclaimed	28,136	-	28,136
Grants receivable	2,100	-	2,100
	<u>181,470</u>	<u>2,597</u>	<u>184,067</u>

3 Income from Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Church retreats and events	12,967	-	12,967
Mission trips	347	8,011	8,358
Football club	2,639	-	2,639
Other income	98	-	98
	<u>16,051</u>	<u>8,011</u>	<u>24,062</u>

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

3 Income from Charitable activities (continued)

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Church retreats and events	8,864	5,013	13,877
Football club	1,765	-	1,765
Other income	2,064	-	2,064
	<u>12,694</u>	<u>5,013</u>	<u>17,707</u>

4 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Hall hire income	<u>34,148</u>	<u>-</u>	<u>34,148</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Hall hire income	<u>39,994</u>	<u>-</u>	<u>39,994</u>

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bank interest	<u>15,235</u>	<u>-</u>	<u>15,235</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest	<u>11,362</u>	<u>-</u>	<u>11,362</u>

6 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Gain on sale of property	<u>135,500</u>	<u>-</u>	<u>135,500</u>

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

6 Other income (continued)

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gains on disposal of property	101,433	-	101,433

7 Expenditure on Charitable Activities

	Total 2025 £	Total 2024 £
Costs incurred directly on specific activities		
Grants payable (see below)	12,725	11,091
Pastoral and team costs	116,407	95,246
ECFC Costs	1,733	1,518
Events costs	10,198	17,438
Church meeting costs	-	5,281
Ministry costs	22,190	13,352
Training	22,639	14,542
Outreach - UK	2,160	1,052
Outreach - Overseas	20,411	12,246
Equipment	7,280	9,222
Rent	8,251	18,744
New building costs	-	18,384
Building costs (including Utility and Insurance)	49,201	25,447
Support costs		
Property and equipment depreciation	8,188	13,736
Office costs	9,994	8,201
Legal fees	3,914	-
<i>Governance costs</i>		
Independent examiner's fees -for independent examination	1,080	3,600
-for accounts preparation	2,040	-
Other costs	-	780
Total expenditure	298,411	269,880

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

8 Expenditure on Charitable Activities (continued)

Grants and gifts

	2025	2024
	£	£
Grants and gifts made to organisations:		
Christians against Poverty	1,625	3,250
Upper Reaches CIO	100	-
Sarandë/Çukë church	2,400	-
Eagles' Wings Albania	2,400	-
CCAN Romania	-	5,233
Grants and gifts made to individuals	6,200	2,608
	<u>12,725</u>	<u>11,091</u>

8 Net income/(expenditure) for the year

	2025	2024
	£	£
Stated after charging:		
Depreciation	8,188	13,736
Trustees' expenses	-	-
Independent examiner's fee	1,080	3,600
- current year - independent examination		
- accounts preparation	2,040	-
	<u>11,228</u>	<u>17,336</u>

The £3,600 fee for the Independent Examiner in 2024 included accounts preparation and examination of the Financial Statements.

9 Staff costs and numbers

The aggregate payroll costs were:	2025	2024
	£	£
Wages and salaries	113,940	56,289
Social security costs	983	134
Pension contributions	1,394	1,225
	<u>116,317</u>	<u>57,648</u>

The number of staff employed are as follows:

	2025	2024
Pastoral and administration	<u>5</u>	<u>3</u>

No employee was paid more than £60,000 in 2025 or 2024.

C James, a trustee and director of the charitable company, received payments amounting to £38,383 (2024: £37,598) as a contractor for pastoral services to the church and not as a trustee. These payments are permitted by the charity's governing document. No other trustees/directors during the year received any payments for services.

Total benefits paid to key management personnel during the year were £38,383 (2024: £37,598), including employer's national insurance and pension contributions.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

10 Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	181,470	2,597	184,067
Charitable activities	12,694	5,013	17,707
Other trading activities	39,994	-	39,994
Investments	11,362	-	11,362
Other sources	101,433	-	101,433
Total income and endowments	346,953	7,610	354,563
Expenditure on:			
Charitable activities	254,903	14,977	269,880
Total expenditure	254,903	14,977	269,880
Net (expenditure)/income	92,050	(7,367)	84,683
Transfers between funds	(6,595)	6,595	-
Net movement in funds	85,455	(772)	84,683
Total funds brought forward	603,790	3,641	607,431
Total funds carried forward	689,244	2,869	692,113

11 Tangible fixed assets

	Land & Buildings £	Church equipment £	Total £
Cost			
At 1 January 2024	375,000	34,563	409,563
Additions	-	2,889	2,889
Disposals	(275,000)	-	(275,000)
At 31 December 2025	100,000	37,452	137,452
Depreciation			
At 1 January 2024	74,500	17,369	91,869
Charge for the year	2,000	6,188	8,188
Eliminated on disposal	(60,500)	-	(60,500)
At 31 December 2025	16,000	23,557	39,557
Net book value			
At 31 December 2025	84,000	13,895	97,895
At 31 December 2024	300,500	17,194	317,694

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

12 Debtors

	2025 £	2024 £
Tax recoverable	8,811	6,729
Hall Hire debtors	807	1,133
Prepayments and accrued income	6,979	12,515
	<u>16,597</u>	<u>20,377</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,364	1,776
Accruals	6,480	4,186
	<u>7,844</u>	<u>5,962</u>

14 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

15 Movement in funds

	At 1 January £	Income and gains £	Expenditure and losses £	Transfer £	At 31 December 2025 £
<i>Designated funds</i>					
Church Land & Buildings Fund	300,500	135,500	(2,000)	(350,000)	84,000
Youth Event Fund	1	8,283	(5,087)	-	3,197
Difference Makers/Future Fund	79,208	1,080	-	-	80,288
ECPC Fund	1,246	2,639	(1,733)	-	2,152
Benevolent Fund	-	956	(3,745)	2,789	-
	380,955	148,458	(12,565)	(347,211)	169,637
<i>General Unrestricted Funds</i>	308,289	274,374	(276,025)	347,211	653,849
Total Unrestricted Funds	689,244	422,832	(288,590)	-	823,486
<i>Restricted Funds</i>					
Covid-19 Fund	396	-	-	-	396
Ukraine Appeal Fund	1,413	-	-	-	1,413
Romania Equipment Fund	500	-	-	-	500
Muller Next Generation Fund	-	2,500	(1,990)	-	510
Go Global	-	9,211	(7,831)	-	1,380
Other Funds	560	-	-	-	560
	2,869	11,711	(9,821)	-	4,759
Total Funds	692,113	434,543	(298,411)	-	828,245

Designated Funds

The Church Land & Buildings Fund holds the church property. During the year, a transfer representing the proceeds from the sale of property was transferred to General funds.

The Youth Event Fund is for specific events.

The Difference Makers/Future Fund is a fund that used for projects determined by the trustees. Donations to this fund are not restricted as their use is at the trustees' discretion, though they are contained within a separate account for identification. Current projects include a New Building and Training for development and training of new pastors.

The ECFC Fund is the management of the subscriptions and expenses of the church football team.

Benevolent Fund - these funds have been set aside to provide financial support for individuals in need.

Restricted Funds

The Overseas Mission Fund relates to funds raised for overseas mission.

The Covid-19 Fund relates to grants and donations for specific projects due to the COVID-19 pandemic.

The Ukraine Appeal fund is to assist our mission partners in Romania supporting refugees from the war in Ukraine.

The Warm Spaces fund is to support an initiative assisting the local community during 2022-2023 winter.

Romania Equipment Fund - These are funds to provide school equipment for children in Romania.

Muller Next Generation Fund - This grant was received to assist one of the charity's employees with his studies at Bible College.

Go Global - these funds are to assist with arranging overseas trips to the church's mission partners in Romania and Albania.

The Benefact Trust - the church received a grant to assist with refurbishing the church offices.

Other Restricted funds relate to small gifts for particular purposes.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

15 Movement in funds (continued)

Prior year	At 1 January 2024 £	Income and gains £	Expenditure and losses £	Transfer £	At 31 December 2024 £
<i>Designated funds</i>					
Church Land & Buildings Fund	488,000	101,433	(7,500)	(281,433)	300,500
Youth Event Fund	8	869	(2,263)	1,387	1
Difference Makers/Future Fund	60,450	29,872	(4,585)	(6,529)	79,208
ECPC Fund	999	1,765	(1,518)	-	1,246
	<u>549,457</u>	<u>133,939</u>	<u>(15,866)</u>	<u>(286,575)</u>	<u>380,955</u>
<i>General Unrestricted Funds</i>	54,333	213,013	(239,037)	279,980	308,289
Total Unrestricted Funds	<u>603,790</u>	<u>346,952</u>	<u>(254,903)</u>	<u>(6,595)</u>	<u>689,244</u>
<i>Restricted Funds</i>					
Overseas Mission	9	5,013	(11,551)	6,529	-
Covid-19 Fund	1,223	-	(827)	-	396
Ukraine Appeal Fund	1,413	-	-	-	1,413
Romania Equipment Fund	436	497	(433)	-	500
Benefact Trust Fund	-	2,100	(2,166)	66	-
Other Funds	560	-	-	-	560
	<u>3,641</u>	<u>7,610</u>	<u>(14,977)</u>	<u>6,595</u>	<u>2,869</u>
Total Funds	<u>607,431</u>	<u>354,562</u>	<u>(269,880)</u>	<u>-</u>	<u>692,113</u>

16 Analysis of net assets between funds

	Tangible fixed assets	Debtors	Cash £	Creditors falling due within one year £	At 31 December 2025 £
Restricted funds	-	-	4,759	-	4,759
Unrestricted funds:					
Designated funds	84,000	-	85,637	-	169,637
General funds	13,895	16,597	631,201	(7,844)	653,849
	<u>97,895</u>	<u>16,597</u>	<u>721,597</u>	<u>(7,844)</u>	<u>828,245</u>

Free reserves of the charity at 31 December 2025 were £639,954.

ENJOY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

16 Analysis of net assets between funds (continued)

Prior year	Tangible fixed assets £	Debtors £	Cash at bank and in hand £	Creditors falling due within one year £	At 31 December 2024 £
Restricted funds	-	-	2,869	-	2,869
Unrestricted funds:					
Designated funds	300,500	-	80,454	-	380,954
General funds	17,194	20,377	276,681	(5,962)	308,290
	<u>317,694</u>	<u>20,377</u>	<u>357,135</u>	<u>(5,962)</u>	<u>692,113</u>

Free reserves of the charity at 31 December 2024 were £291,096.

17 Operating Lease Commitments

The charity has an operating lease for its premises at The Precinct, Portishead. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2025 £	2024 £
Payments falling due:		
within one year	13,200	9,600
Between one and five years	37,200	40,800
After five years		
	<u>50,400</u>	<u>50,400</u>

During the year the charity was charged £13,200 (2024: £9,478) for its operating lease.

18 Transactions with related parties

During the year, the charity:

- received donations totalling £30,909 (2024: £38,821) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid no expenses (2024: £nil) for / to trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made payments to Sarah James, who is married to Chris James, a trustee, received employment benefits totalling £34,564 (2024: £18,012) for providing administrative services to the charity. Ezekial James, their son, also received £400 (2024: £nil) for providing support to the charity.

Except as disclosed in Note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

Enjoy Church

England & Wales - Charity number 1148015

Accounts

Enjoy Church Limited

Company No. 8080737
Charity No. 1148015

Report and Accounts
Year ended 31 December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENJOY CHURCH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Directors/Trustees	C James R Jones J Wallis J Vivian
Company Secretary	R Jones
Governing Document	Memorandum and Articles of Association dated 23 May 2012 Change of name from Vintage Movement dated 25 March 2020
Company Registration Number	8080737
Charity Registration Number	1148015
Registered Office	33 Teal Way Portishead, Bristol BS20 7EF
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-operative Bank plc Kingdom Bank Limited Allica Bank Limited Natwest Bank plc Redwood Bank Limited

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Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2024

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2024.

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Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2024

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2. Introduction

In 2025 Enjoy Church was able to report that a number of initiatives came to fruition which enabled the church to grow both in numbers and in our finances. These initiatives are outlined in detail throughout this report, but in main consisted of the following.

2.1. Property

- Sale of our property in Bristol.
- Leasing of office and meeting space in Portishead at The Precinct.
- Initial steps to sell our property in Weston-Super-Mare, this is still to be completed at the end of the year.

2.2. Overseas Mission

- Expanded our overseas mission to include two locations in Albania.

2.3. Local Mission

- Expanded the number of church members.
- A greater number of young people attending our Next Generation offering
- Continued to run Alpha Courses.

2.4. Church Life

- Employed one further member of staff.

2.5. Major Initiatives - 2025

Our major initiatives for 2025 are as shown below...

- Launch a discipleship pathway initiative.
- Offer the opportunity to attend as a team of young people to Romania for a short-term mission trip.
- Offer the opportunity to attend an 'Alive Camp'
- Facilitate four mission trips to Romania and Albania
- Continue to support our overseas partners financially in Romania and Albania
- Introduce a "Serve Week" in Portishead to make a difference in our town.
- Explore potential buildings in order to establish a permanent home for Enjoy Church.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2024

3. Structure, Governance and Management

As an Assemblies of God church, we are an autonomous organisation, though we do adhere to certain statements of faith and governance in accordance with Assemblies of God policy.

Enjoy Church currently has a Board of 4 Directors who are responsible for ensuring all appropriate policies (i.e., financial, legal, health & safety, safeguarding and building) are being followed in line with the mission of the charity.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable activities.

During 2024 we employed the following members of staff...

- On a full-time basis, an Executive Pastor.
- On a part-time basis, a Children's Pastor who was employed on a part-time basis (7.5 Hours / Week).
- On a full-time basis, from June 2024, an Office Manager.

In keeping with previous years, the church engaged a Contract Resource on a four day/week contract. This was the Lead Pastor of the church.

The strategic direction of the church was reviewed during 2023 to assist with the medium to long term growth. To aid this process we started to subscribe to a three-year church management course. This course 'Ready, Set, Grow' (RSG) has been put in place to focus our attention on a number of important areas (see Finances below regarding the payment process). Goals for 2024 remained as the following topics...

- 1) Attendance
- 2) Giving
- 3) Volunteer growth
- 4) Small groups

We are also continuing with Metrics (sustaining what was previously put in place) and have also taken on:

- 5) Leadership Development
- 6) Discipleship

The 'Core Team' that was in place in 2022 to focus on the creative direction of the church remains active during 2024. Input from the RSG course above is now driving our growth.

4. Buildings

4.1. Overview

When possible, Enjoy Church continued to meet in Somerset Hall, Portishead where we continue to grow. However, on occasions we were not always able to be used due to Somerset

Enjoy Church Limited

Report of the Directors

For the year ended 31 December 2024

Hall being booked by other organisations. Where necessary we were able to switch our meetings to one of our other buildings, Avon Way Hall, as well as continuing our 'on-line' presence.

We started 2024 with the 3 buildings owned and managed by Enjoy Church

- 25 Hughenden Road in Weston-Super-Mare.
- Avon Way Hall in Portishead.
- Life Church Hall in Fishponds, Bristol.

In the early part of 2024, we were able to sell the property in Bristol. This sale was completed in March 2024. Funds from the sale of this building has been invested in deposit accounts and will be used to help to source a new building for Enjoy Church in Portishead.

The remaining two buildings remain in our ownership during 2024. Although we have now agreed a sale price for the building in Weston-Super-Mare and expect to complete the sale in mid-2025.

4.2. Somerset Hall

We continue our long-term hire of the hall and maintain open communications with the building owners, North Somerset Council.

4.3. Avon Way Hall

Avon Way Hall remains in our ownership and has been the subject of a number of building projects in 2024 at a total cost of. £27,493.89. We have a healthy level of bookings and therefore income from this property.

4.4. Weston-Super-Mare

During 2023 we entered into an arrangement with the Weston-Super-Mare Foodbank. The Foodbank, from July 2023, took over the operation of this building. Enjoy Church received a fixed monthly fee from the Foodbank and they are also paying Gas and Electricity bills. These bills are paid to the utility companies by Enjoy Church and Foodbank then re-imburse Enjoy Church. In November 2024 this agreement was terminated by mutual consent.

We have agreed a price to sell this property which is expected to be completed in Mid-2025. A balance sheet gain of approximately £325,000 will be recognised in the 2025 accounts if this transaction completes as expected.

4.5. The Precinct, Portishead

At the end of 2023 negotiations regarding the lease of offices in Portishead began. The lease for this building was confirmed in February 2024 and is now in place. This space is used as the church office as well as for groups to gather for meetings. On Sunday part of the offices is used for kids church.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2024

5. Attendance

Our Sunday Service Streaming, using Facebook & YouTube continues, and through this we have continued to see additional people connect to the church broadcasts.

Our attendance on Sunday morning also has seen a marked increase in 2024.

6. Our Mission

Enjoy Church exists for the furtherance of the preaching of the Gospel in the UK and around the World. We are encouraged by the momentum we have gained this year across Enjoy Church and feel confident that the changes made during 2023 put us in a stronger position for 2024 and beyond to achieve against our mission.

In planning the activities below, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

6.1. Regular Attendance

Both our 'on-line' presence as well as our 'in person' attendance has increased markedly.

6.2. Overseas Mission

We have been able to strengthen the links with Agape Church in Romania, and we continue with our 5-year plan to strengthen the work further.

Two mission trips were undertaken to Romania in 2024.

As part of our expansion of this work we are now starting work with two churches in Southern Albania during 2024 as well as the Eagles Wings Women's Refuge in Tirana.

One Leaders was undertaken in May 2024 in order to gauge the level of support that we could provide and the best way to set up our partnership.

Two mission trips were undertaken to Albania in 2024, one to the churches in Southern Albania and one to Eagles Wings in Tirana.

Visits to both Romania and Albania are planned for 2025 as well as organising a Launch Conference in Romania in March 2025.

6.3. Local Community

We continue to build links within the local community through our Love:Portishead project. We have been able to continue the support of vulnerable families into 2024 although the emphasis has changed to provide relationship building with local events and contact.

In 2024 we also continued to run Alpha courses 'in person'. Through these courses, we have reached new people who have since become part of the church.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2024

2023 saw the instigation of our Toddlers Group on a Monday at Avon Way Hall. This group continues to meet in 2024 and is now flourishing.

7. Financial Review

7.1. Overview

The church remains self-funded in order to continue its activities. Funds are raised largely from within the congregations, as well as through the hiring of the premises at Avon Way and Weston-Super-Mare. In addition, a sum of money has been raised from the sale of a property in Bristol.

7.2. Income and Expenditure

Operating income during the year was £253,130.

In addition, the net sale proceeds for the property in Bristol amounted to £281,433 and a balance sheet gain of £101,433. These funds were distributed to a number of deposit accounts.

This means that overall income for the purposes of the Statement of Financial Activities was £354,563 (2023: £203,344).

Overall expenditure during the year was £269,880 (2023: £219,559).

The accounting surplus, after the sale of the property in Bristol was £84,683 (2023: deficit of £16,215). However, there was an underlying operating shortfall for the year of £16,817.

This overspend was agreed in advance by the Directors in order to fund:

- Projects to ensure that we maintained our compliance in the buildings that we own
- Replacement heating and men's toilets in Avon Way Hall.
- Costs associated with the refurbishment of The Precinct offices that we acquired in 2024.

7.3. Hall Hire

In 2024 we made the decision to take payment for the Hall Hire sessions for Avon Way Hall and Hughenden Road in advance which has ensured that cash flow from this source is improved.

7.4. Accounting Package

From 1 January 2023 we switched from the Paxton Accounts Package to the Xero Accounts Package as well as starting to use Infoodle to handle our Gift Aid claims. These continue to be used as our accounting packages during 2024.

7.5. Bank Accounts

In 2023, as the sale of the church building in Bristol was going to provide in excess of £280,000 it was felt prudent to obtain a number of additional bank accounts as listed below...

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- NatWest Bank – Deposit Account
- Redwood Bank – Deposit Account
- Cambridge and Counties Bank
- Allica Bank – Deposit Account – Easy access savings including Difference Makers (pre-2024) and overseas payments
- Allica Bank – Current Account – Current account for mainly overseas transactions

These are in addition to our existing bank accounts as shown below...

- Cooperative Bank – Current Account – Day to Day Income and Expenditure
- Cooperative Bank – Deposit Account – Easy access, mainly for Difference Makers donations from 2024 onwards.

Also, we changed our account at Kingdom Bank in order to acquire a better rate of interest.

We continue to utilise these bank accounts in 2024.

The number of accounts were opened due to guarantees provided by the banks (If you hold money with a UK authorised bank, building society or credit union that fails, they will automatically compensate the account holder up to £85,000.00 per eligible organisation, per bank, building society or credit union.)

The Cooperative Bank – Current Account remains in use for our day-to-day income and expenditure.

The Allica Bank – Current Account is used for mainly overseas payments in order to prevent bank charges.

The Difference Makers funds that have been donated prior to 1 January 2024 are also held in the Allica Bank Deposit Account and used to pay for what we refer to as our “Future Fund”. £30,000.00 has been used from the Difference Makers funds to set up the first three deposit accounts and this was re-paid into the Allica Bank Deposit Account when the sale of the property in Bristol was been completed in 2024.

During 2024 the Difference Makers fund was used to provide financial support for both our Overseas Mission work as well as locally by supporting our Benevolent Fund.

One-off payments were made from the Benevolent Fund, as needs arose for a number of individuals. In addition, we have been supporting Christians Against Poverty (CAP) throughout the year. Our monthly support for CAP for 2025 was paid in advance in December 2024.

7.6. Stripe

Several of our donors use Stripe as an easy way to process their donations. This is normally used for donations as well as ticket purchases.

During 2024:

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- A sum of £367 was paid to Stripe in fees on giving of £13,546 (2.71%) as donations.
- Ticket sales were £2,018 and a sum of £97 (4.75%) was paid in fees to Stripe.
- These fees have not been included in the accounts as recorded in Xero.

7.7. Ready, Steady. Grow Payment

We are engaged in whole-church training with the USA-based company Ready, Set, Grow. Through this training, we're experiencing growth - numerically, financially, and in our reach. It has significantly impacted how we function as a church, enabling us to create a greater impact.

As with 2023, in 2024 payment of the subscription is still made using a system called BILLS.COM which only accepts payment in US\$. The Co-operative bank is not recognised by this system and in addition the bank charges on the monthly subscription would be excessive if we were able to pay using this bank.

From December 2023 we had set up and had access to two accounts at Allica Bank and switched to making our monthly subscription in January 2024. We now have a solution that has the following benefits:

- BILLS.COM accepts payment from the Allica Bank Debit Card.
- Allica Bank do not attract bank charges for overseas transaction such as these.
- Using the Allica Bank Debit Card currently provides 1% cash back.

8. Workforce

During 2024 the Church was responsible for the following...

- A Contract Resource, Chris James, contracted for 4 days per week.
- A Part-Time Children's Pastor, 7.5 hours per week on a permanent contract.
- A Full-Time Executive Pastor on a permanent contract.
- A Full-Time Office Manager on a permanent contract (appointed in June 2024).

9. Reserves Policy

While the Board of Directors have previously established a policy whereby free reserves held by the charity should be maintained a surplus representing 2-3 months (approximately £25,000 in the value of Unrestricted Fund Expenditure).

To maintain these reserves during 2024 it has been agreed that this should now be refined as shown below:

- Reserve Limit Level - £52,500

This new limit has been set at what are a generous level. It has been agreed that this limit should be maintained in instant access accounts to ensure that any unexpected spending is manageable.

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As at the balance sheet date, £49,665 was held in instant access accounts. While this is slightly below the policy level, the Board of Directors note that £310,339 was held in short-term deposit accounts and will be reviewing the precise terms of the reserves policy during 2025.

10. Risk Statement

The Directors have reviewed the risks to which 'a small charity operating with few employees' is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

11. Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year as follows...

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

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

12. Approval

This report was approved by the Directors on May 1, 2025 and signed on their behalf by:

Chris James

Chris James (May 1, 2025 10:29 GMT+1)

C N R James
Lead Pastor

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ENJOY CHURCH LIMITED

('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 12 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 16.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Lisa Darby

Lisa Darby (May 13, 2025 16:08 GMT+1)

Lisa Darby FCA
The Chartered Institute of Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: May 13, 2025

ENJOY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	181,471	2,597	184,067	145,198
Charitable activities	4	12,694	5,013	17,707	15,054
Other trading activities	5	39,994	-	39,994	41,937
Investments	6	11,362	-	11,362	1,156
Other income	7	101,433	-	101,433	-
Total income and endowments		346,953	7,610	354,563	203,344
EXPENDITURE ON:					
Charitable activities	8	254,903	14,977	269,880	219,559
Total expenditure		254,903	14,977	269,880	219,559
Net income/(expenditure)		92,050	(7,367)	84,683	(16,215)
Transfers between funds	15	(6,595)	6,595	-	-
		85,455	(772)	84,683	(16,215)
Reconciliation of funds:					
Total funds brought forward		603,790	3,641	607,431	623,646
Total funds carried forward	15	689,244	2,869	692,113	607,431

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 14-22 form part of these accounts.

ENJOY CHURCH LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	10	317,694	-	317,694	493,166
		<u>317,694</u>	<u>-</u>	<u>317,694</u>	<u>493,166</u>
CURRENT ASSETS					
Debtors	11	20,377	-	20,377	16,131
Cash at bank and in hand	12	357,135	2,869	360,004	103,085
		377,512	2,869	380,381	119,217
CREDITORS: Amounts falling due within one year	13	(5,962)	-	(5,962)	(4,951)
Net current assets / (liabilities)		<u>371,550</u>	<u>2,869</u>	<u>374,419</u>	<u>114,266</u>
TOTAL NET ASSETS		<u>689,244</u>	<u>2,869</u>	<u>692,113</u>	<u>607,431</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		308,291	-	308,291	54,334
Designated funds		380,954	-	380,954	549,457
		<u>689,244</u>	<u>-</u>	<u>689,244</u>	<u>603,791</u>
Restricted Funds		<u>-</u>	<u>2,869</u>	<u>2,869</u>	<u>3,641</u>
		<u>689,244</u>	<u>2,869</u>	<u>692,113</u>	<u>607,431</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Chris James
Chris James (May 1, 2025 10:29 GMT+1)

 C N R JAMES
 Date: May 1, 2025

Company number: 8080737

Charity number: 1148015

The notes on page 14-22 form part of these accounts.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention .

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and a community football club run by the Church.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of halls in church owned premises.

Investment income represents income generated by the charity's assets and includes income from bank interest.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold buildings	Over 50 years or the period of the lease whichever is shorter
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	153,831	122,731
Other grants receivable	2,100	557
Income tax recoverable	28,136	21,910
	<u>184,067</u>	<u>145,198</u>

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	13,877	11,323
Football club	1,765	3,381
Other income	2,064	350
	<u>17,707</u>	<u>15,054</u>

5 Income from other trading activities

	2024	2023
	£	£
Hall hire income	39,994	41,937
	<u>39,994</u>	<u>41,937</u>

6 Investment income

	2024	2023
	£	£
Bank interest	11,362	1,156
	<u>11,362</u>	<u>1,156</u>

7 Other income

	2024	2023
	£	£
Gains on disposal of:		
Property Sale	101,433	-
	<u>101,433</u>	<u>-</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable expenditure

	2024 £	2023 £
a Costs incurred directly on specific activities		
Pastoral and team costs	95,246	67,735
ECFC Costs	1,518	2,602
Events costs	17,438	17,529
Church meeting costs	5,281	3,054
Ministry costs	13,352	13,021
Training	14,542	7,561
Outreach - UK	1,052	6,752
Outreach - Overseas	12,246	15,240
Short life and small equipment	9,222	9,422
Rent	18,744	6,644
New Building Costs	18,384	1,440
Building Costs (Inc Utility and Insurance)	25,447	24,127
	<u>232,473</u>	<u>175,126</u>
Grants payable (note 8c)	11,091	21,007
	<u>243,564</u>	<u>196,133</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,600	3,420
Other	780	-
	<u>4,380</u>	<u>3,420</u>
Property and Equipment depreciation	13,736	14,583
Office costs	8,201	5,423
	<u>26,317</u>	<u>23,426</u>
Total expenditure	<u>269,880</u>	<u>219,559</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2023: £3,420); in addition the charity paid £1,742 (2023: £632) to Stewardship for additional accountancy, payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	4,800	-	4,800
Grants for the relief of poverty	3,683	1,335	5,018
Grants for education, including ministry training	-	1,273	1,273
	<u>8,483</u>	<u>2,608</u>	<u>11,091</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	18,722	-	18,722
Grants for the relief of poverty	597	788	1,385
Grants for education, including ministry training	-	900	900
	<u>19,319</u>	<u>1,688</u>	<u>21,007</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable expenditure (continued)

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Centrul Crestin Agape Năvodari, Romania	5,233	19,319
Christians Against Poverty	3,250	-
	<u>8,483</u>	<u>19,319</u>

The charity makes regular payments to missionaries in Romania which are intended to support their work over the next few years. These payments are not unconditional commitments as they are made at the discretion of the Trustees following regular reviews of the mission work, therefore they do not represent a liability at the year end.

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages, salaries & benefits in kind	56,289	32,954
Social security	134	-
Pension costs	1,225	656
	<u>57,648</u>	<u>33,610</u>

The average monthly number of employees during the year was 2.6 (2023: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

In addition, C James, Trustee/Director, received payments amounting to £37,598 (2023: £34,125) as a contractor for pastoral services to the church and not as a trustee. No other trustees/directors during the year received any payments for services; these payments are permitted by the charity's governing document.

10 Tangible fixed assets

	Land & Buildings £	Church equipment £	Total 2024 £
Cost			
At 1 January 2024	600,000	16,299	616,299
Additions	-	18,264	18,264
Disposals	(225,000)	-	(225,000)
At 31 December 2024	<u>375,000</u>	<u>34,563</u>	<u>409,563</u>
Accumulated depreciation			
At 1 January 2024	112,000	11,133	123,133
Charge for the year	7,500	6,236	13,736
Eliminated on disposal	(45,000)	-	(45,000)
At 31 December 2024	<u>74,500</u>	<u>17,369</u>	<u>91,869</u>
Net book value			
At 31 December 2024	<u>300,500</u>	<u>17,194</u>	<u>317,694</u>
At 31 December 2023	<u>488,000</u>	<u>5,166</u>	<u>493,166</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Tangible fixed assets (continued)

The Charity owned 3 properties at the beginning of the financial year

1. Hub Fishponds situated in 48 Forest Road, Bristol, BS16 3XQ.
This building was previously let to the "Life Community Church", Registered Charity No. 1166678, at a peppercorn rent. A sale of the property was completed in early 2024 and realised a gain on the balance sheet value of £101,433.
2. Avon Way Hall situated at 115 to 121 (Odd) Avon Way, Portishead, Bristol BS20 6LT.
This building was donated to the Charity in September 2018 and is held on a lease expiring in 2065 at an annual cost of £100. It is used by the Charity for weekday activities and is also available to local community groups to rent.
3. 25 Hughenden Road, Weston-Super-Mare, North Somerset, BS23 2UR
This building has been used for the community and for local outreach. A sale of the property has been agreed and is expected to be completed during 2025.

11 Debtors

	2024	2023
	£	£
Tax recoverable	6,729	6,197
Hall Hire Debtors	1,133	3,163
Prepayments and accrued income	12,515	6,771
	<u>20,377</u>	<u>16,131</u>

12 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	49,665	52,192
Notice deposits (with a term of three months or less)	310,339	50,894
	<u>360,004</u>	<u>103,085</u>

13 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Other creditors	1,776	-
Accruals	4,186	4,951
	<u>5,962</u>	<u>4,951</u>

14 Pension commitments

During the year employer's pension contributions totalling £1,225 (2023: £656) were payable to defined contribution personal pension schemes. Pension contributions totalling £586 (2023: £139) were owing at the balance sheet date.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	488,000	-	(7,500)	(281,433)	101,433	300,500
Youth Event Fund	8	869	(2,263)	1,387	-	-
Difference Makers/Future Fund	60,450	29,872	(4,585)	(6,529)	-	79,208
ECFC Fund	999	1,765	(1,518)	-	-	1,246
	<u>549,457</u>	<u>32,506</u>	<u>(15,867)</u>	<u>(286,576)</u>	<u>101,433</u>	<u>380,954</u>
<i>General Unrestricted Funds</i>	<u>54,333</u>	<u>213,013</u>	<u>(239,037)</u>	<u>279,980</u>	<u>-</u>	<u>308,290</u>
Total Unrestricted Funds	<u>603,789</u>	<u>245,519</u>	<u>(254,903)</u>	<u>(6,595)</u>	<u>101,433</u>	<u>689,244</u>
<i>Restricted Funds</i>						
Overseas Mission	9	5,013	(11,551)	6,529	-	-
Covid-19 Fund	1,223	-	(827)	-	-	396
Ukraine Appeal fund	1,413	-	-	-	-	1,413
Romania Equipment Fund	436	497	(433)	-	-	500
Benefact Trust Fund	-	2,100	(2,166)	66	-	-
Other	560	-	-	-	-	560
	<u>3,641</u>	<u>7,610</u>	<u>(14,977)</u>	<u>6,595</u>	<u>-</u>	<u>2,869</u>
Aggregate of funds	<u>607,430</u>	<u>253,129</u>	<u>(269,880)</u>	<u>(0)</u>	<u>101,433</u>	<u>692,113</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2024
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	17,194	300,500	-	317,694
Debtors	20,377	-	-	20,377
Cash at bank and in hand	276,681	80,454	2,869	360,004
Creditors falling due within one year	(5,962)	-	-	(5,962)
	<u>308,291</u>	<u>380,954</u>	<u>2,869</u>	<u>692,113</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	500,000	-	(12,000)	-	-	488,000
Youth Event Fund	-	498	(1,738)	1,247	-	8
Difference Makers/Future Fund	33,894	14,864	(1,440)	13,132	-	60,450
ECFC Fund	220	3,381	(2,602)	-	-	999
	<u>534,114</u>	<u>18,743</u>	<u>(17,779)</u>	<u>14,379</u>	<u>-</u>	<u>549,457</u>
<i>General Unrestricted Funds</i>	<u>74,290</u>	<u>171,019</u>	<u>(169,504)</u>	<u>(21,472)</u>	<u>-</u>	<u>54,333</u>
Total Unrestricted Funds	<u>608,405</u>	<u>189,761</u>	<u>(187,283)</u>	<u>(7,093)</u>	<u>-</u>	<u>603,790</u>
<i>Restricted Funds</i>						
Overseas Mission	5,076	6,117	(16,841)	5,656	-	9
Community Outreach	1,186	-	(1,998)	812	-	-
Covid-19 Fund	1,909	-	(686)	-	-	1,223
Ukraine Appeal fund	2,010	-	(597)	-	-	1,413
Warm Spaces fund	4,500	4	(5,128)	625	-	-
Romania Equipment Fund	-	6,909	(6,473)	-	-	436
Asda Foundation Fund	-	553	(553)	-	-	-
Other	560	-	-	-	-	560
	<u>15,241</u>	<u>13,583</u>	<u>(32,276)</u>	<u>7,093</u>	<u>-</u>	<u>3,641</u>
Aggregate of funds	<u>623,646</u>	<u>203,344</u>	<u>(219,559)</u>	<u>-</u>	<u>-</u>	<u>607,431</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	5,166	488,000	-	493,166
Debtors	16,131	-	-	16,131
Cash at bank and in hand	37,987	61,457	3,641	103,085
Creditors falling due within one year	(4,951)	-	-	(4,951)
	<u>54,334</u>	<u>549,457</u>	<u>3,641</u>	<u>607,431</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Funds (continued)

Designated Funds

The Church Land & Buildings Fund holds the church property.

The Youth Event Fund is for specific events

The Difference Makers/Future Fund is a fund that used for projects determined by the trustees. Donations to this fund are not

The ECFC Fund is the management of the subscriptions and expenses of the church football team.

Restricted Funds

The Overseas Mission Fund relates to funds raised for overseas mission

The Community Outreach Fund relates to funds raised for work in the community

Youth Pastor Fund relates to funds raised to support the costs of the Youth Pastor

The Covid-19 Fund relates to grants and donations for specific projects due to the COVID-19 pandemic.

The Ukraine Appeal fund is to assist our mission partners in Romania supporting refugees from the war in Ukraine

The Warm Spaces fund is to support an initiative assisting the local community during 2022-2023 winter.

Other Restricted funds relate to small gifts for particular purposes

16 Operating lease commitments

The charity has an operating lease for its premises at The Precinct, Portishead. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2024	2023
	£	£
Payments falling due:		
Within one year	9,600	-
Between one and five years	40,800	-
After five years	-	-
	<u>50,400</u>	<u>-</u>

During the year the charity was charged £9,478 (2023: £nil) for its operating lease.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £38,821 (2023: £29,660) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses (2023: £nil) for / to trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah James, who is closely related to Chris James, who is a trustee, received employment benefits totalling £18,012 (2023: £nil) for providing administrative services to the charity

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Events since the year end

The charity has exchanged contracts and expects to complete the sale of the Hughenden Road property on 30 April 2025. The charity will receive net sale proceeds of approximately £325,000 and will recognise a net gain over the balance sheet value in the 2025 accounts of approximately £130,000.

19 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

ENJOY CHURCH LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	151,598	29,872	2,597	184,067	122,869	14,864	7,466	145,198
Charitable activities	4	10,060	2,634	5,013	17,707	5,057	3,879	6,117	15,054
Other trading activities	5	39,994	-	-	39,994	41,937	-	-	41,937
Investments	6	11,362	-	-	11,362	1,156	-	-	1,156
Other income	7	-	101,433	-	101,433	-	-	-	-
Total income and endowments		213,013	133,939	7,610	354,563	171,019	18,743	13,583	203,344
EXPENDITURE ON:									
Charitable activities:	8	239,037	15,867	14,977	269,880	169,504	17,779	32,276	219,559
Total Expenditure		239,037	15,867	14,977	269,880	169,504	17,779	32,276	219,559
Net income/(expenditure)		(26,023)	118,072	(7,367)	84,683	1,515	964	(18,693)	(16,215)
Transfers between funds	15	279,980	(286,576)	6,595	(0)	(21,472)	14,379	7,093	-
Reconciliation of funds:									
Total funds brought forward		54,333	549,457	3,641	607,431	74,290	534,114	15,241	623,646
Total funds carried forward	15	308,290	380,954	2,869	692,113	54,333	549,457	3,641	607,431

Enjoy Church

England & Wales - Charity number 1148015

Accounts

Enjoy Church Limited

Company No. 8080737
Charity No. 1148015

Report and Accounts
Year ended 31 December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENJOY CHURCH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Directors/Trustees	C James R Jones J Wallis J Vivian
Company Secretary	R Jones
Governing Document	Memorandum and Articles of Association dated 23 May 2012 Change of name from Vintage Movement dated 25 March 2020
Company Registration Number	8080737
Charity Registration Number	1148015
Registered Office	33 Teal Way Portishead, Bristol BS20 7EF
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-operative Bank plc Kingdom Bank Limited Allica Bank Limited Natwest Bank plc Redwood Bank Limited

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The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2023.

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Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

2. Structure, Governance and Management

As an Assemblies of God church, we are an autonomous church, though we do adhere to certain statements of faith and governance in accordance with Assemblies of God policy.

Enjoy Church currently has a Board of 4 Directors who are responsible for ensuring all appropriate policies (i.e., financial, legal, health & safety, safeguarding and building) are being followed in line with the mission of the charity.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable activities.

During 2023 we employed the following members of staff...

- On a full-time basis, a Youth Pastor and Administrator, this is an on-going appointment that encompasses the roles of Youth Pastor and Administrator with responsibility for overseeing the properties owned by The Church.

During 2023 the role of Executive Pastor was created, and the existing Youth Pastor and Administrator was promoted into this position.

- At the end of 2023 the church employed a Children's Pastor who was employed on a part-time basis (7.5 Hours / Week).

In keeping with previous years the church engaged a Contract Resource on a four day/week contract. This was the lead pastor of the church.

The strategic direction of the church was reviewed during 2023 to assist with the medium to long term growth. To aid this process we started to subscribe to a three-year church management course. This course 'Ready Set Grow' (RSG) has been put in place to focus our attention on a number of important areas (see Finances below regarding the payment process). Goals for 2023/2024 are formed around the following topics...

- 1) Attendance
- 2) Giving
- 3) Volunteer growth
- 4) Small groups

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

We are also continuing with Metrics (sustaining what was previously put in place) and will soon be taking on:

- 5) Leadership Development
- 6) Discipleship

The 'Core Team' that was in place in 2022 to focus on the creative direction of the church remains active. Input from the RSG course above is now driving our growth.

3. Buildings

3.1. Overview

When possible, Enjoy Church continued to meet in Somerset Hall, Portishead where we continue to grow. However, during the summer of 2023 these premises were not always able to be used full time due to repairs being undertaken that closed the venue. Where necessary we were able to switch our emphasis to meeting one of our other buildings, Avon Way Hall, as well as 'on-line'.

We started 2023 with the 3 buildings owned and managed by what is now known as Enjoy Church – one building in Weston-Super-Mare as well as Avon Way Hall in Portishead – being available for community hire. Another is a property in Fishponds, Bristol which is currently leased for a nominal contribution to Life Church, Bristol.

In the latter part of 2023 endeavours were made to sell this property in Bristol. This sale was completed in March 2024. Funds from the sale of this building will be used to help to source a new building for Enjoy Church in Portishead.

These three buildings remain in our ownership during 2023. Although we are looking at options to either dispose of these assets or re-purpose the use of one of these buildings (Weston-Super-Mare) in 2024 and beyond.

3.2. Somerset Hall

We continue our long-term hire of the hall and maintain open communications with the building owners, North Somerset Council.

3.3. Avon Way Hall

Avon Way Hall continues to be hired to local groups extensively during 2023 and we have a healthy level of bookings and therefore income.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

3.4. Weston-Super-Mare

During 2023 we entered into an arrangement with the Weston-Super-Mare Foodbank. The Foodbank are, from July 2023, taking over the operation of this building. Enjoy Church are receiving a fixed monthly fee from the Foodbank they are also paying Gas and Electricity bills. These bills are paid to the utility companies by Enjoy Church and Foodbank then re-imburse Enjoy Church.

We remain in discussion with a number of organisations regarding the future of this building.

3.5. The Precinct, Portishead

At the end of 2023 negotiations regarding the lease of offices in Portishead began. The lease for this building was confirmed in February 2024 and is now in place. This space will be used as the church office as well as for groups to gather for meetings. On Sunday part of the offices will be used for kids work.

4. Attendance

Our Sunday Service Streaming, using Facebook & YouTube continues, and through this we have continued to see additional people connect to the church broadcasts. Our attendance on Sunday morning also has seen a marked increase in 2023.

5. Our Mission

Enjoy Church exists for the furtherance of the preaching of the Gospel in the UK and around the World. We are encouraged by the momentum we have gained this year across Enjoy Church and feel confident that the changes made during 2022 put us in a stronger position for 2023 and beyond to achieve against our mission.

This is particularly relevant to both our 'on-line' presence as well as our 'in person' attendance.

We have been able to strengthen the links with Agape Church in Romania, and we continue with our 5-year plan to strengthen the work further.

In 2023 we were able to collect and send funds to Romania for school equipment (as we have done for the past few years). We were also able to send a team of our young people to Romania on mission.

As part of our expansion of this work we have now started working with churches in Albania during 2024.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

Visits to both Romania and Albania are planned for 2024, two in the spring of 2024 and a further two in the autumn of 2024.

Enjoy Church, Portishead continues to build links within the local community through our Love:Portishead project. We have been able to continue the support of over 50 families with a number of events during 2023. This project continues into 2024 although the emphasis will change to provide relationship building with local events.

In 2023 we also continued to run Alpha courses 'in person' through these courses, we have reached new people who have since become part of the church.

2023 saw the instigation of our Toddlers Group on a Monday at Avon Way Hall. The start-up costs for this venture were covered by Enjoy Church. This group continues to meet and is now flourishing. A grant for £553.00 was received for equipment from the ASDA Foundation which enabled the group to acquire a storage unit.

In planning all of these activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

6. Financial Review

6.1. Overview

The church remains self-funded in order to continue its activities - funds are raised largely from within the congregations, through the hiring of the premises at Avon Way and Weston super Mare. In addition a large sum of money has been raised from the sale of a property in Bristol in early 2024, though this is not included in these financial statements

Overall income during the year was £203,345 (2022: £208,585). This excluded funds that were transferred between accounts for various reasons.

Overall expenditure during the year was £219,559 (2022: £174,875). This excluded funds that were transferred between accounts for various reasons.

This has led to a net shortfall for the year of £16,214 (2022: surplus of £33,709). This overspend was agreed by the Directors as we started with a significant surplus at the start of 2023.

Total funds as at 31 December 2023 were £607,431, of which £603,790 (2022: £608,405) is unrestricted.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

6.2. Accounting Package

From 1 January 2023 we switched from the Paxton Accounts Package to the Xero Accounts Package as well as starting to use Infoodle to handle our Gift Aid claims.

6.3. Bank Accounts

As the sale of the church building in Bristol is going to provide in excess of £280,000 it was felt prudent to obtain a number of additional bank accounts as listed below...

- NatWest Bank – Deposit Account
- Redwood Bank – Deposit Account
- Cambridge and Counties Bank
- Allica Bank – Deposit Account – Easy access savings including Difference Makers (pre-2024) and overseas payments
- Allica Bank – Current Account – Current account for mainly overseas transactions

These are in addition to our existing bank accounts as shown below...

- Cooperative Bank – Current Account – Day to Day Income and Expenditure
- Cooperative Bank – Deposit Account – Easy access, mainly for Difference Makers donations from 2024 onwards.

Also, we changed our account at Kingdom Bank in order to acquire a better rate of interest. This account will hold our Strategic Reserve (see Reserves Policy below).

The number of accounts were opened due to guarantees provided by the banks (If you hold money with a UK authorised bank, building society or credit union that fails, they will automatically compensate the account holder up to £85,000.00 per eligible organisation, per bank, building society or credit union.)

The Cooperative Bank – Current Account is used for our day-to-day income and expenditure. The Allica Bank – Current Account is used for mainly overseas payments in order to prevent bank charges. The Difference Makers funds that have been donated prior to 1 January 2024 are also held in the Allica Bank Deposit Account and used to pay for what we refer to as our “Future Fund”. £30,000.00 has been used from the Difference Makers funds to set up the first three deposit accounts and this will be re-paid into the Allica Bank Deposit Account when the sale of the property in Bristol has been completed in 2024.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

6.4. Stripe

Several of our donors use Stripe as an easy way to process their donations. This is normally used for donations as well as ticket purchases, during 2023 a sum of £413,50 was paid to Stripe on giving of £14,267.00 (2.9%). These fees have not been included in the accounts as recorded in Xero.

6.5. Ready, Steady. Grow Payment

You will see from the sections above that we have entered into this program which will run for three years. The cost of the program is US\$10,000 per annum paid monthly. Payment of the subscription is made using a system called BILLS.COM which only accepts payment in US\$. The Co-operative bank is not recognised by this system and at approx. £680.00 per month the bank charges would be excessive if we were able to pay using this bank.

So, while we searched for a better long-term solution the Directors agreed that funds would be authorised each month to be paid to the personal Monzo account of John Vivian who would then pay these invoices from that account. While not ideal this solution served its purposes until such time as the church could source another bank account.

From December 2023 we had set up and had access to two accounts at Allica Bank and in January £7,700.00 was transferred from the Co-operative Bank to these accounts in order to pay for the subscription in 2024. We now have a solution that has the following benefits...

- BILLS.COM accepts payment from the Allica Bank Debit Card.
- Allica Bank do not include bank charges for overseas transaction such as these.
- Using the Allica Bank Debit Card currently provides 1% cash back.
- These specific transactions are now much more transparent.

7. Workforce

During 2023 the Church was responsible for the following...

- A Contract Resource, Chris James, contracted for 4 days per week.
- A Part-Time Children's Pastor, 7.5 hours per week on a permanent contract (From September 2023).
- A Full-Time Youth worker (1 day per week), and buildings overseer (for the 2 Enjoy Church sites, 4 days per week) on a permanent contract for part of the year who was promoted to the position of...

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

- A Full-Time Executive Pastor, on a permanent contract for part of the year.

8. Reserves Policy

While the Board of Directors have previously established a policy whereby free reserves held by the charity should be maintained a surplus representing 2-3 months (approximately £25,000 in the value of Unrestricted Fund Expenditure), it has been agreed that this should now be refined. Lower and upper limits have now been retained as shown below.

- Lower Limit - £25,000
- Upper Limit - £35,000

In 2024, with the influx of revenue from the sale of the church in Bristol these limits will be increased as shown below...

- Lower Limit - £40,000
- Upper Limit - £60,000

These new limits have been set at what the Directors consider to be a generous level.

In order to ringfence these reserves it was agreed to increase the funds held in Kingdom Bank to approximately £75,000.00 to a separate savings account once the sale of the building in Bristol has been completed.

9. Risk Statement

The Directors have reviewed the risks to which 'a small charity operating with few employees' is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

10. Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year as follows...

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.

Enjoy Church Limited
Report of the Directors
For the year ended 31 December 2023

3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

11. Approval

This report was approved by the Directors on Aug 13, 2024 signed on their behalf by:

Christopher James
Christopher James (Aug 13, 2024 13:38 GMT+1)

C James

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENJOY CHURCH LIMITED
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 12 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 16.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.


Lisa Darby (Aug 14, 2024 18:10 GMT+1)

Lisa Darby FCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 14, 2024

ENJOY CHURCH LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	137,733	7,466	145,199	167,009
Charitable activities	4	8,936	6,117	15,054	3,319
Other trading activities	5	41,937	-	41,937	38,016
Investments	6	1,156	-	1,156	241
Total income and endowments		189,762	13,583	203,345	208,585
EXPENDITURE ON:					
Charitable activities	7	187,283	32,276	219,559	174,875
Total expenditure		187,283	32,276	219,559	174,875
Net income/(expenditure)		2,479	(18,693)	(16,214)	33,709
Transfers between funds	14	(7,093)	7,093	-	-
		(4,614)	(11,600)	(16,214)	33,709
Reconciliation of funds:					
Total funds brought forward		608,404	15,241	623,645	589,936
Total funds carried forward	14	603,790	3,641	607,431	623,645

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 14-22 form part of these accounts.

ENJOY CHURCH LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	9	493,166	-	493,166	500,000
		<u>493,166</u>	<u>-</u>	<u>493,166</u>	<u>500,000</u>
CURRENT ASSETS					
Debtors	10	16,131	-	16,131	25,429
Cash at bank and in hand	11	99,444	3,641	103,085	104,070
		115,575	3,641	119,216	129,499
CREDITORS: Amounts falling due within one year	12	(4,951)	-	(4,951)	(5,854)
		<u>110,624</u>	<u>3,641</u>	<u>114,265</u>	<u>123,645</u>
Net current assets / (liabilities)					
		<u>110,624</u>	<u>3,641</u>	<u>114,265</u>	<u>123,645</u>
TOTAL NET ASSETS		<u>603,790</u>	<u>3,641</u>	<u>607,431</u>	<u>623,645</u>
FUND BALANCES					
Unrestricted Funds	14				
General funds		54,333	-	54,333	74,290
Designated funds		549,457	-	549,457	534,114
		<u>603,790</u>	<u>-</u>	<u>603,790</u>	<u>608,404</u>
Restricted Funds		-	3,641	3,641	15,241
		<u>603,790</u>	<u>3,641</u>	<u>607,431</u>	<u>623,645</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Christopher James
Christopher James (Aug 13, 2024 13:38 GMT+1)

C JAMES

Date: Aug 13, 2024

Company number: 8080737

Charity number: 1148015

The notes on page 14-22 form part of these accounts.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention .

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and a community football club run by the Church.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of halls in church owned premises.

Investment income represents income generated by the charity's assets and includes income from bank interest.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold buildings	Over 50 years or the period of the lease whichever is shorter
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	122,731	130,193
Government grants (note 3b)	-	2,149
Other grants receivable	557	8,500
Income tax recoverable	21,910	26,167
	<u>145,198</u>	<u>167,009</u>

b Government grants comprise:

	2023	2022
	£	£
DWP Kickstart Grants	-	2,149
	<u>-</u>	<u>2,149</u>

4 Income from charitable activities

	2023	2022
	£	£
Church retreats and events	11,323	2,618
Football club	3,381	701
Other income	350	-
	<u>15,054</u>	<u>3,319</u>

5 Income from other trading activities

	2023	2022
	£	£
Hall hire income	41,937	38,016
	<u>41,937</u>	<u>38,016</u>

6 Investment income

	2023	2022
	£	£
Bank interest	1,156	241
	<u>1,156</u>	<u>241</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Pastoral and team costs	67,735	65,871
ECFC Costs	2,602	860
Events costs	17,529	5,055
Church meeting costs	3,054	2,590
Ministry costs	13,021	8,761
Training	7,561	1,684
Outreach - UK	6,752	2,666
Outreach - Overseas	15,240	5,139
Short life and small equipment	9,422	7,368
Rent	6,644	7,039
New Building Costs	1,440	2,605
Building Costs (Inc Utility and Insurance)	24,127	12,411
	<u>175,126</u>	<u>122,049</u>
Grants payable (note 8c)	21,007	30,507
	<u>196,133</u>	<u>152,556</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,420	3,180
	<u>3,420</u>	<u>3,180</u>
Property and Equipment depreciation	14,583	12,000
Office costs	5,423	7,139
	<u>23,426</u>	<u>22,319</u>
Total expenditure	<u>219,559</u>	<u>174,875</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,420 (2022: £3,180); in addition the charity paid £632 (2022: £721) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	18,722	-	18,722
Grants for the relief of poverty	597	788	1,385
Grants for education, including ministry training	-	900	900
	<u>19,319</u>	<u>1,688</u>	<u>21,007</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	12,902	-	12,902
Grants for the relief of poverty	17,605	-	17,605
	<u>30,507</u>	<u>-</u>	<u>30,507</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable expenditure (continued)

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Centrul Crestin Agape Năvodari, Romania	19,319	28,807
Chaplaincy Services to Secondary School (CofE)	-	1,200
Grants to institutions for less than £1,000 each	-	500
	<u>19,319</u>	<u>30,507</u>

The charity makes regular payments to missionaries in Romania which are intended to support their work over the next few years. These payments are not unconditional commitments as they are made at the discretion of the Trustees following regular reviews of the mission work, therefore they do not represent a liability at the year end.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2023	2022
	£	£
Gross wages, salaries & benefits in kind	32,954	34,226
Pension costs	656	895
	<u>33,610</u>	<u>35,121</u>

The average monthly number of employees during the year was 1 (2022: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

In addition, C James, Trustee/Director, received payments amounting to £34,125 (2022: £30,750) as a contractor for pastoral services to the church and not as a trustee. No other trustees/directors during the year received any payments for services.; these payments are permitted by the charity's governing document.

9 Tangible fixed assets

	Land & Buildings £	Church equipment £	Total 2023 £
Cost			
At 1 January 2023	600,000	8,550	608,550
Additions	-	7,749	7,749
At 31 December 2023	<u>600,000</u>	<u>16,299</u>	<u>616,299</u>
Accumulated depreciation			
At 1 January 2023	100,000	8,550	108,550
Charge for the year	12,000	2,583	14,583
At 31 December 2023	<u>112,000</u>	<u>11,133</u>	<u>123,133</u>
Net book value			
At 31 December 2023	<u>488,000</u>	<u>5,166</u>	<u>493,166</u>
At 31 December 2022	<u>500,000</u>	<u>-</u>	<u>500,000</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets (continued)

The Charity owns 3 properties:

1. Hub Fishponds situated in 48 Forest Road, Bristol, BS16 3XQ.
This building was previously let to the "Life Community Church", Registered Charity No. 1166678, at a peppercorn rent. A sale of the property was completed in early 2024.
2. Avon Way Hall situated at 115 to 121 (Odd) Avon Way, Portishead, Bristol BS20 6LT.
This building was donated to the Charity in September 2018 and is held on a lease expiring in 2065 at an annual cost of £100. It is used by the Charity for weekday activities and is also available to local community groups to rent.
3. 25 Hughenden Road, Weston-Super-Mare, North Somerset, BS23 2UR
This building is used for the community and for local outreach.

10 Debtors

	2023	2022
	£	£
Tax recoverable	6,197	11,987
Hall Hire Debtors	3,163	4,442
Loan to Missionary	-	9,000
Prepayments and accrued income	6,771	-
	<u>16,131</u>	<u>25,429</u>

On 10th June 2019 the church provided a loan to Beni and Anca Micle who lead the Romanian mission which the church regularly supports. This loan was to assist in the provision of a home for them in the local area in which their work is based. The loan was for a 10 year term with no interest charged with no requirement to make repayments for the first five years. In 2023, the charity agreed to write-off the loan and it was converted into a grant.

11 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	52,192	78,863
Notice deposits (with a term of three months or less)	50,894	25,208
	<u>103,085</u>	<u>104,070</u>

12 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Accruals	4,951	5,854
	<u>4,951</u>	<u>5,854</u>

13 Pension commitments

During the year employer's pension contributions totalling £656 (2022: £895) were payable to defined contribution personal pension schemes. Pension contributions totalling £139 (2022: £114) were owing at the balance sheet date.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	500,000	-	(12,000)	-	-	488,000
Youth Event Fund	-	498	(1,738)	1,247	-	8
Difference Makers/Future Fund	33,894	14,864	(1,440)	13,132	-	60,450
ECFC Fund	220	3,381	(2,602)	-	-	999
	<u>534,114</u>	<u>18,743</u>	<u>(17,779)</u>	<u>14,379</u>	<u>-</u>	<u>549,457</u>
<i>General Unrestricted Funds</i>	<u>74,290</u>	<u>171,019</u>	<u>(169,504)</u>	<u>(21,472)</u>	<u>-</u>	<u>54,333</u>
Total Unrestricted Funds	<u>608,404</u>	<u>189,761</u>	<u>(187,283)</u>	<u>(7,093)</u>	<u>-</u>	<u>603,790</u>
<i>Restricted Funds</i>						
Overseas Mission	5,076	6,117	(16,841)	5,656	-	9,000
Community Outreach	1,186	-	(1,998)	812	-	-
Covid-19 Fund	1,909	-	(686)	-	-	1,223
Ukraine Appeal fund	2,010	-	(597)	-	-	1,413
Warm Spaces fund	4,500	4	(5,128)	625	-	-
Romania Equipment Fund	-	6,909	(6,473)	-	-	436
Asda Foundation Fund	-	553	(553)	-	-	-
Other	560	-	-	-	-	560
	<u>15,241</u>	<u>13,583</u>	<u>(32,276)</u>	<u>7,093</u>	<u>-</u>	<u>3,641</u>
Aggregate of funds	<u>623,645</u>	<u>203,344</u>	<u>(219,559)</u>	<u>-</u>	<u>-</u>	<u>607,431</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	5,166	488,000	-	493,166
Debtors	16,131	-	-	16,131
Cash at bank and in hand	37,987	61,457	3,641	103,085
Creditors falling due within one year	(4,951)	-	-	(4,951)
	<u>54,333</u>	<u>549,457</u>	<u>3,641</u>	<u>607,431</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	512,000	-	(12,000)	-	-	500,000
Covid-19 Church Response Fund	3,266	-	-	(3,266)	-	-
Buildings Fund	13,500	-	-	(13,500)	-	-
Youth Event Fund	-	1,892	(3,414)	1,521	-	-
Difference Makers/Future Fund	-	22,999	(2,605)	13,500	-	33,894
ECFC Fund	379	701	(860)	-	-	220
	529,145	25,593	(18,879)	(1,745)	-	534,114
<i>General Unrestricted Funds</i>	43,367	144,674	(115,448)	1,697	-	74,290
Total Unrestricted Funds	572,513	170,266	(134,327)	(48)	-	608,404
<i>Restricted Funds</i>						
Overseas Mission	13,643	7,786	(16,353)	-	-	5,076
Community Outreach	312	4,240	(4,366)	1,000	-	1,186
Covid-19 Fund	1,909	-	-	-	-	1,909
Livestream technician fund	-	2,149	(2,197)	48	-	-
Love Portishead	1,000	-	-	(1,000)	-	-
Ukraine Appeal fund	-	19,643	(17,633)	-	-	2,010
Warm Spaces fund	-	4,500	-	-	-	4,500
Other	560	-	-	-	-	560
	17,423	38,319	(40,549)	48	-	15,241
Aggregate of funds	589,936	208,585	(174,875)	-	-	623,645

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	-	500,000	-	500,000
Debtors	23,709	-	1,721	25,429
Cash at bank and in hand	56,436	34,114	13,521	104,070
Creditors falling due within one year	(5,854)	-	-	(5,854)
	74,290	534,114	15,241	623,645

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Funds (continued)

Designated Funds

The Church Land & Buildings Fund holds the church property.
The Covid-19 Church Response Fund relates to monies raised by the congregation to
The Buildings Fund is for future expansion of church building projects
The Youth Event Fund is for specific events
The Difference Makers/Future Fund is a fund that used for projects determined by the trustees. Donations to this fund are not
The ECFC Fund is the management of the subscriptions and expenses of the church football team.

Restricted Funds

The Overseas Mission Fund relates to funds raised for overseas mission
The Community Outreach Fund relates to funds raised for work in the community
Youth Pastor Fund relates to funds raised to support the costs of the Youth Pastor
The Covid-19 Fund relates to grants and donations for specific projects due to the COVID-19 pandemic.
The Livestream Technician fund is a grant from DWP Kickstart to fund the salary & costs of a trainee livestream technician
The Love Portishead fund is for local community support
The Ukraine Appeal fund is to assist our mission partners in Romania supporting refugees from the war in Ukraine
The Warm Spaces fund is to support an initiative assisting the local community during 2022-2023 winter.
Other Restricted funds relate to small gifts for particular purposes

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £29,660 (2022: £32,159) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses (2022: £nil) for / to trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Events since the year end

In early 2024, the charity completed the sale of the property at Forest Road. This generated net sale proceeds of £281,179 and an estimated balance sheet gain of £100,000 will be recognised in the 2024 financial statements.

17 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

ENJOY CHURCH LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds				Unrestricted funds				
		General	Designated	Restricted	Total	General	Designated	Restricted	Total	
		2023	2023	2023	2023	2022	2022	2022	2022	
Note		£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:										
	3	122,869	14,864	7,466	145,198	103,799	24,892	38,319	167,009	
	4	5,057	3,879	6,117	15,054	2,618	701	-	3,319	
	5	41,937	-	-	41,937	38,016	-	-	38,016	
	6	1,156	-	-	1,156	241	-	-	241	
Total income and endowments		171,019	18,743	13,583	203,345	144,674	25,593	38,319	208,585	
EXPENDITURE ON:										
	7	169,504	17,779	32,276	219,559	115,448	18,879	40,549	174,875	
Total Expenditure		169,504	17,779	32,276	219,559	115,448	18,879	40,549	174,875	
Net income/(expenditure)		1,515	964	(18,693)	(16,214)	29,226	6,714	(2,230)	33,709	
Transfers between funds		14	(21,472)	14,379	7,093	-	1,697	(1,745)	48	-
Net movement in funds		(19,958)	15,343	(11,600)	(16,214)	30,923	4,969	(2,182)	33,709	
Reconciliation of funds:										
Total funds brought forward		74,290	534,114	15,241	623,645	43,367	529,145	17,423	589,936	
Total funds carried forward		14	54,333	549,457	3,641	607,431	74,290	534,114	15,241	623,645

Accounts

Enjoy Church Limited

Company No. 8080737

Charity No. 1148015

Report and Accounts

Year ended 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENJOY CHURCH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Directors/Trustees	C James R Jones J Wallis J Vivian
Company Secretary	R Jones
Governing Document	Memorandum and Articles of Association dated 23 May 2012 Change of name from Vintage Movement dated 25 March 2020
Company Registration Number	8080737
Charity Registration Number	1148015
Registered Office	33 Teal Way Portishead, Bristol BS20 7EF
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Co-operative Bank plc Kingdom Bank Limited

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The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

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2. Structure, Governance and Management

As an Assemblies of God church, we are an autonomous church, though we do adhere to certain statements of faith and governance in accordance with Assemblies of God policy.

Enjoy Church currently has a Board of 4 Directors who are responsible for ensuring all appropriate policies (i.e., financial, legal, health & safety, safeguarding and building) are being followed in line with the mission of the charity.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable activities.

During 2022 we employed the following members of staff...

- On a part-time fixed term contract (funded by the DWP Kickstart Scheme), a Trainee Livestream Technician. This position is for a fixed 6 months starting on 1 September 2021 and terminating on 28 February 2022.
- On a full-time basis, a Youth Pastor and Administrator, this is an on-going appointment that encompasses the roles of Youth Pastor and Administrator with responsibility for overseeing the youth ministries as well as the properties owned by The Church.
- On a part-time basis, a Children's Pastor and through this appointment we have seen significant improvements to our provision for both Children and Families (both inside and outside the church). This position is on a part time basis (18 Hours / Week) starting on 6 September 2021.

This individual resigned from this position on 2 August 2022, and we have been attempting to recruit into the role during the remainder of 2022. Our efforts to date have been unsuccessful.

The maintenance of individual budget responsibility was given to Pastoral Leaders in 2019 to enable this team to make quicker decisions to fulfil their goals. This remains a positive decision that continues to bear fruit during 2022. A new budgeting process is to be introduced for the 2024 budget. This process will aim to have the budget for 2024 completed by the end of November 2023.

A 'Core Team' continues to drive the creative direction of the church. We continue to work with Church Health Plans which are being used across all pastoral and ministry teams and formed the basis for our budget in 2023.

3. COVID-19

3.1. Overview

In 2022 the charity has now wound down its work in this area as the impact of the pandemic has significantly reduced.

4. Buildings

4.1. Overview

We continued to meet regularly in Somerset Hall, Portishead where we continued our significant growth. Where appropriate we also were able to meet in one of our other buildings, Avon Way Hall when Somerset Hall was unavailable.

We started 2022 with the 2 buildings owned and managed by Enjoy Church – one building in Weston-Super-Mare as well as Avon Way Hall in Portishead. Both were available for community hire. We have a third property in Fishponds, Bristol which is currently leased for a nominal contribution to Life Church, Bristol.

These three buildings remain in our ownership.

Avon Way Hall remains in constant use, and we are looking at a refurbishment program during the coming year.

With regards to the Weston-Super-Mare property, we are currently in discussion with the Food Club in the area so as they take over the booking of the hall as well as for them to make use of the space. Negotiations regarding this partnership are in progress.

The lease for the property in Fishponds will expire at the end of February 2024 so we will be making a decision regarding the future of this property towards the end of 2023.

4.2. Somerset Hall

We have resumed our long-term hire of the hall and maintain open communications with the building owners, North Somerset Council.

4.3. Avon Way Hall

In 2022 we returned to a much healthier level of bookings and therefore income for this property.

We are planning to refurbish other areas of this property in 2023.

4.4. Weston-Super-Mare

Again, In 2022 we returned to a much healthier level of bookings and therefore income for this property.

In 2022 we engaged with the local Food Club with a view to them both hiring this hall on a regular basis as well as taking over the day-to-day operation the property. This is being implemented and will be reviewed during 2023 to determine it's effectiveness.

4.5. Bristol

The Bristol asset continues to be owned by Enjoy Church with agreements in place drawn up with Life Church, Bristol and their trustees around the use of the premises.

This break clause in the lease for February 2022 with three months' written notice was not invoked and we will continue to lease the building to Life Church Bristol until February 2024 when the lease expires.

4.6. Portishead Community Hub

During early 2021 the charity was offered the opportunity to obtain (lease) a plot of land on the existing Portishead Football Club site (which is owned by the Portishead Town Council). As we have no permanent building of our own this is something that we were very happy to accept. Due to planning regulations as well as other work that is being undertaken by the Football Club this remains at a planning stage.

The Pre-Application submission that was submitted to North Somerset Council has been conditionally approved, however, the project has now stalled and at the time of writing this report very little progress has been made. We will continue to pursue this in 2023.

While this original project has not proceeded at the speed that we would wish it to, we have been exploring other opportunities for a property in Portishead, but these discussions are at a very early stage.

5. Attendance

Attendance at our Sunday gatherings both in-person and 'on-line' continue to grow significantly.

Our Sunday Service Streaming, using Facebook & YouTube continues, and through this we have continued to see additional people connect to the church broadcasts and a number of these individuals have now started to attend in-person.

6. Our Mission

Enjoy Church exists for the furtherance of the preaching of the Gospel in the UK and around the World. We are encouraged by the momentum we have gained this year across Enjoy Church and feel confident that the changes we have made during 2022 put us in a stronger position for 2023 and beyond to achieve against our mission.

This is particularly relevant to our 'on-line' presence.

6.1. Go Global

While we continue to strengthen the links with our partners in Romania in the recent past, we have been concentrating on our 5-year plan to strengthen this work further.

We continue to support the building a home for a large Romanian family which is now almost complete. Two visits were conducted in 2022. These were a mixture of members of The Church who have visited previously and also others for whom this was their first visit.

Support for our partners in Romania to be brought back into focus, particularly with their proximity to Ukraine and the crisis in this country. We remain in regular contact with the leadership of Agape Church in Constanta Region, and it is evident that further assistance from Enjoy Church will be necessary to enable the work to continue relating to Ukraine.

A visit is planned to Constanta in February 2023 in order to deliver a Launch Course for Church Planters.

We have also been supporting the Pastor and his family with a regular gift throughout the year.

We are also actively seeking new mission partners overseas and will continue to do this into 2023.

6.2. Go Local

Enjoy Church continues to build links within the local community through our Love:Portishead project. We have been able to support over 50 families. This project continues into 2023 although the emphasis will change to accommodate Cost of Living challenges.

In 2022 we also continued to run Alpha courses.

In planning all of these activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

7. Financial Review

7.1. Overview

The church remains self-funded to continue its activities - funds are raised largely from within the congregations, through the hiring of the premises at Avon Way and Weston Super Mare and grants.

Description	2022	2021
Overall income during the year	£208,585	£154,798
Overall expenditure during the year was	£174,875	£140,423
This has led to a net surplus for the year of	£33,709	£14,375

Total funds increased from £589,936 to £623,646, of which £608,405 is unrestricted (2021:£572,513). In addition to the charity's operating bank account, this includes funds in deposit accounts as shown below:

Description	2022
Strategic Reserve	£25,208
Future Fund	£34,932

The Future Fund has been developed in order to ringfence funds that have been contributed to support our efforts to secure a building and also for Training of future leaders.

7.2. Workforce

During 2022 the Church was responsible for the following...

- A Contract Resource, Chris James, contracted for 4 days per week.
- A Part-Time Children's Pastor, 18 hours per week on a permanent contract (although this individual did resign on 2 August 2022). To date this individual has not been replaced.
- A Full-Time Youth worker (1 day per week), and buildings overseer (for the 2 Enjoy Church sites, 4 days per week) on a permanent contract.
- A Trainee Livestream Technician, 25 hours per week on a fixed term contract (6 Months). This position was funded by the DWP through its Kickstart Scheme. The role commenced on 1 September 2021 and terminated on 28 February 2022.

8. Reserves Policy

While the Board of Directors have previously established a policy whereby free reserves held by the charity should be maintained a surplus representing 2-3 months (approximately £25,000 in the value of Unrestricted Fund Expenditure), it has been agreed that this should now be refined. Lower and upper limits have now been established as shown below...

- Lower Limit - £25,000
- Upper Limit - £35,000

These limits have been reviewed and continue at what the Directors consider to be conservative levels.

In order to ringfence these reserves it was agreed to transfer £25,000.00 to a separate savings account and to ensure that our excess cash in hand does not fall below £10,000.00 in our current account. The lower reserve (£25,000.00) remains in a deposit account at Kingdom Bank and the charity is currently complying with its reserves policy.

During the year we have also transferred funds that have been given as part of our Difference Makers appeal to a second Deposit Account which we are looking to build up during 2022 to become our 'Future Fund'. This is to accommodate anticipated expenditure on the Community Hub Building as well as funds to training future leaders. These funds will be returned to our Current Account as and when they are needed to support spending in these areas.

In order to gauge the impact of the pandemic on the financial performance of the Church a review of expenditure was undertaken in April 2022 which concluded that budget holders should only spend Church funds on essential items and that this restriction should remain in place until the last quarter of 2022. Accordingly, expenditure increased during the final quarter of 2022.

9. Risk Statement

The Directors have reviewed the risks to which 'a small charity operating with few employees' is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

10. Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

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

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

11. Approval

This report was approved by the Directors on 7 August 2023 and signed on their behalf by

C James

C James

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ENJOY CHURCH LIMITED
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 11 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Lisa Darby

Lisa Darby FCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 14 August 2023

ENJOY CHURCH LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	128,690	38,319	167,009	134,099
Charitable activities	4	3,319	-	3,319	1,466
Other trading activities	5	38,016	-	38,016	19,232
Investments		241	-	241	-
Total income and endowments		170,266	38,319	208,585	154,798
EXPENDITURE ON:					
Charitable activities	6	134,327	40,549	174,875	140,423
Total expenditure		134,327	40,549	174,875	140,423
Net income/(expenditure)		35,939	(2,230)	33,709	14,375
Transfers between funds	13	(48)	48	-	-
Net movement in funds		35,891	(2,182)	33,709	14,375
Reconciliation of funds:					
Total funds brought forward		572,513	17,423	589,936	575,561
Total funds carried forward	13	608,404	15,241	623,645	589,936

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 13-20 form part of these accounts.

ENJOY CHURCH LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	500,000	-	500,000	512,000
		<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>512,000</u>
CURRENT ASSETS					
Debtors	9	23,709	1,721	25,429	18,507
Cash at bank and in hand	10	90,550	13,521	104,070	62,561
		114,258	15,241	129,499	81,069
CREDITORS: Amounts falling due within one year	11	(5,854)	-	(5,854)	(3,133)
Net current assets / (liabilities)		<u>108,404</u>	<u>15,241</u>	<u>123,645</u>	<u>77,936</u>
TOTAL NET ASSETS		<u>608,404</u>	<u>15,241</u>	<u>623,645</u>	<u>589,936</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		74,290	-	74,290	43,367
Designated funds		534,114	-	534,114	529,145
		<u>608,404</u>	<u>-</u>	<u>608,404</u>	<u>572,513</u>
Restricted Funds		<u>-</u>	<u>15,241</u>	<u>15,241</u>	<u>17,423</u>
		<u>608,404</u>	<u>15,241</u>	<u>623,645</u>	<u>589,936</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

C James

C James

Date: 7 August 2023

Company number: 8080737

Charity number: 1148015

The notes on pages 13-20 form part of these accounts.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and a community football club run by the Church.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of halls in church owned premises.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold buildings	Over 50 years or the period of the lease whichever is shorter
Equipment	Between 3 and 7 years

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

o) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	130,193	109,719
Government grants (note 3a)	2,149	10,363
Other grants receivable	8,500	-
Tax recoverable	26,167	14,017
	<u>167,009</u>	<u>134,099</u>

a Government grants comprise:

	2022	2021
	£	£
DWP Kickstart Grants	2,149	3,649
North Somerset Council Covid Support Grant	-	6,714
	<u>2,149</u>	<u>10,363</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Income from charitable activities

	2022	2021
	£	£
Church retreats and events	2,618	823
Football club	701	643
	<u>3,319</u>	<u>1,466</u>

5 Income from other trading activities

	2022	2021
	£	£
Hall hire income	38,016	19,232
	<u>38,016</u>	<u>19,232</u>

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Pastoral and team costs	65,871	65,714
ECFC Costs	860	757
Events costs	5,055	3,638
Church meeting costs	2,590	3,190
Ministry costs	8,761	5,299
Training	1,684	198
Outreach - UK	2,666	7,724
Outreach - Overseas	5,139	1,567
Short life and small equipment	7,368	4,700
Rent	7,039	3,481
New Building Costs	2,605	1,500
Building Costs (Inc Utility and Insurance)	12,411	10,323
	122,049	108,090
Grants payable (note 6c)	30,507	9,823
	<u>152,556</u>	<u>117,913</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,180	3,000
	<u>3,180</u>	<u>3,000</u>
Property and Equipment depreciation	12,000	12,000
Office costs	7,139	7,509
	<u>22,319</u>	<u>22,509</u>
Total expenditure	<u>174,875</u>	<u>140,423</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,180 (2021: £3,000); in addition the charity paid £721 (2021: £564) to Stewardship for payroll bureau and consultancy services.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable expenditure (continued)

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	12,902	-	12,902
Grants for the relief of poverty	17,605	-	17,605
	<u>30,507</u>	<u>-</u>	<u>30,507</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	6,000	3,823	9,823
Grants for the relief of poverty	-	-	-
	<u>6,000</u>	<u>3,823</u>	<u>9,823</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Centrul Crestin Agape Năvodari, Romania	28,807	6,000
Chaplaincy Services to Secondary School (CofE)	1,200	-
Grants to institutions for less than £1,000 each	500	-
	<u>30,507</u>	<u>6,000</u>

The charity makes regular payments to missionaries in Romania which are intended to support their work over the next few years. These payments are not unconditional commitments as they are made at the discretion of the Trustees following regular reviews of the mission work, therefore they do not represent a liability at the year end.

7 Staff & Trustees/Directors

	2022 £	2021 £
Gross wages, salaries & benefits in kind	34,226	34,183
Pension costs	895	670
	<u>35,121</u>	<u>34,853</u>

The average monthly number of employees during the year was 2 (2021: 2). Most of the charity's activities are carried out by volunteers with assistance for some pastoral services.

No staff received salaries at a rate of more than £60,000 per annum.

C James, Trustee/Director, received payments amounting to £30,750 (2021: £29,199) for pastoral services to the church and not as a trustee. No other trustees/directors during the year received any payments for services.; these payments are permitted by the charity's governing document.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Tangible fixed assets

	Land & Buildings £	Church equipment £	Total 2022 £
Cost			
At 1 January 2022	600,000	8,550	608,550
Additions	-	-	-
At 31 December 2022	<u>600,000</u>	<u>8,550</u>	<u>608,550</u>
Accumulated depreciation			
At 1 January 2022	88,000	8,550	96,550
Charge for the year	12,000	-	12,000
At 31 December 2022	<u>100,000</u>	<u>8,550</u>	<u>108,550</u>
Net book value			
At 31 December 2022	<u>500,000</u>	<u>-</u>	<u>500,000</u>
At 31 December 2021	<u>512,000</u>	<u>-</u>	<u>512,000</u>

The Charity owns 3 properties:

1. Hub Fishponds situated in 48 Forest Road, Bristol, BS16 3XQ.
This building is currently let to the "Life Community Church", Registered Charity No. 1166678, at a peppercorn rent.
2. Avon Way Hall situated at 115 to 121 (Odd) Avon Way, Portishead, Bristol BS20 6LT.
This building was donated to the Charity in September 2018 and is held on a lease expiring in 2065 at an annual cost of £100. It is used by the Charity for weekday activities and is also available to local community groups to rent.
3. 25 Hughenden Road, Weston-Super-Mare, North Somerset, BS23 2UR
This building is used for the community and for local outreach.

9 Debtors

	2022 £	2021 £
Trade debtors		
Tax recoverable	11,987	7,910
Other debtors		
Hall Hire Debtors	4,442	1,597
Loan to Missionary	9,000	9,000
Prepayments and accrued income		
	<u>25,429</u>	<u>18,507</u>

On 10th June 2019 the church provided a loan to Beni and Anca Micle who lead the Romanian mission which the church regularly supports. This loan was to assist in the provision of a home for them in the local area in which their work is based. The loan is for a 10 year term with no interest charged with no requirement to make repayments for the first five years. In 2024, a repayment plan for the remaining 5 years of the loan term will be arranged.

10 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	78,863	37,561
Notice deposits (with a term of three months or less)	25,208	25,000
Petty cash		
	<u>104,070</u>	<u>62,561</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Creditors: liabilities falling due within one year

	2022 £	2021 £
Trade creditors		
Taxation and social security		
Other creditors		
Accruals	5,854	3,133
Deferred income		
Loans		
Finance lease liabilities		
Grant obligations		
	<u>5,854</u>	<u>3,133</u>

12 Pension commitments

During the year employer's pension contributions totalling £895 (2021: £670) were payable to defined contribution personal pension schemes. Pension contributions totalling £114 were owing at the balance sheet date (2021: £133).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	512,000	-	(12,000)	-	-	500,000
Covid-19 Church Response Fund	3,266	-	-	(3,266)	-	(0)
Buildings Fund	13,500	-	-	(13,500)	-	-
Youth Event Fund	-	1,892	(3,414)	1,521	-	0
Difference Makers/Future Fund	-	22,999	(2,605)	13,500	-	33,894
ECFC Fund	379	701	(860)	-	-	220
	<u>529,145</u>	<u>25,593</u>	<u>(18,879)</u>	<u>(1,745)</u>	<u>-</u>	<u>534,114</u>
<i>General Unrestricted Funds</i>	43,367	144,674	(115,448)	1,697	-	74,290
	<u>572,513</u>	<u>170,266</u>	<u>(134,327)</u>	<u>(48)</u>	<u>-</u>	<u>608,404</u>
<i>Restricted Funds</i>						
Overseas Mission	13,643	7,786	(16,353)	-	-	5,076
Community Outreach	312	4,240	(4,366)	1,000	-	1,186
Covid-19 Fund	1,909	-	-	-	-	1,909
Livestream technician fund	(0)	2,149	(2,197)	48	-	0
Love Portishead	1,000	-	-	(1,000)	-	-
Ukraine Appeal fund	-	19,643	(17,633)	-	-	2,010
Warm Spaces fund	-	4,500	-	-	-	4,500
Other	560	-	-	-	-	560
	<u>17,423</u>	<u>38,319</u>	<u>(40,549)</u>	<u>48</u>	<u>-</u>	<u>15,241</u>
Aggregate of funds	<u>589,936</u>	<u>208,585</u>	<u>(174,875)</u>	<u>-</u>	<u>-</u>	<u>623,645</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds (continued)

The transfers referred to above were made for the following reasons:

- a) Transfers to clear the deficits on funds at the year end.
- b) Transfer from the Designated Covid-19 Church Response Fund to General Funds following purpose being completed.
- c) Transfer from the Buildings Fund to the Difference Makers/Future Fund to amalgamate funds with similar purposes.
- d) Transfer from the Love Portishead fund to the Community Outreach to amalgamate funds with the same purpose.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2022
	£	£	£	£
Tangible fixed assets	-	500,000		500,000
Debtors	23,709		1,721	25,429
Cash at bank and in hand	56,436	34,114	13,521	104,070
Creditors falling due within one year	(5,854)			(5,854)
	<u>74,290</u>	<u>534,114</u>	<u>15,241</u>	<u>623,645</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Church Land & Buildings Fund	524,000	-	-12,000	-	-	512,000
Covid-19 Church Response Fund	1,408	2,407	-549	-	-	3,266
Buildings Fund	-	15,000	-1,500	-	-	13,500
Youth Event Fund	-	354	-686	332	-	-
ECFC Fund	494	643	-757	-	-	379
	<u>525,902</u>	<u>18,404</u>	<u>(15,493)</u>	<u>332</u>	<u>-</u>	<u>529,145</u>
<i>General Unrestricted Funds</i>	<u>29,963</u>	<u>121,400</u>	<u>-107,548</u>	<u>(447)</u>	<u>-</u>	<u>43,367</u>
Total Unrestricted Funds	<u>555,865</u>	<u>139,804</u>	<u>(123,041)</u>	<u>(115)</u>	<u>-</u>	<u>572,513</u>
<i>Restricted Funds</i>						
Overseas Mission	15,253	7,300	-8,910	-	-	13,643
Community Outreach	312	-	-	-	-	312
Covid-19 Fund	4,117	2,500	-4,708	-	-	1,909
Livestream technician fund	-	3,649	-3,764	115	-	(0)
Love Portishead	-	1,000	-	-	-	1,000
Other	15	545	-	-	-	560
	<u>19,696</u>	<u>14,994</u>	<u>(17,382)</u>	<u>115</u>	<u>-</u>	<u>17,423</u>
Aggregate of funds	<u>575,561</u>	<u>154,798</u>	<u>(140,423)</u>	<u>-</u>	<u>-</u>	<u>589,936</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2021
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	-	512,000		512,000
Debtors	18,507			18,507
Cash at bank and in hand	27,992	17,145	17,423	62,561
Creditors falling due within one year	(3,133)			(3,133)
	<u>43,367</u>	<u>529,145</u>	<u>17,423</u>	<u>589,936</u>

Designated Funds

The Church Land & Buildings Fund holds the church property.

The Covid-19 Church Response Fund relates to monies raised by the congregation

The Buildings Fund is for future expansion of church building projects

The Youth Event Fund is for specific events

The Difference Makers/Future Fund is a fund that used for projects determined by the trustees. Donations to this fund are not restricted as their use is at the trustees' discretion, though they are contained within a separate account for identification. Current projects include a New Building and Training for development and training of new pastors.

The ECFC Fund is the management of the subscriptions and expenses of the church football team.

Restricted Funds

The Overseas Mission Fund relates to funds raised for overseas mission

The Community Outreach Fund relates to funds raised for work in the community

Youth Pastor Fund relates to funds raised to support the costs of the Youth Pastor

The Covid-19 Fund relates to grants and donations for specific projects due to the COVID-19 pandemic.

The Livestream Technician fund is a grant from DWP Kickstart to fund the salary & costs of a trainee livestream technician

The Love Portishead fund is for local community support

The Ukraine Appeal fund is to assist our mission partners in Romania supporting refugees from the war in Ukraine

The Warm Spaces fund is to support an initiative assisting the local community during 2022-2023 winter.

Other Restricted funds relate to small gifts for particular purposes

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £32,159 (2021: £34,735) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 7 'Staff & Trustee/Director Costs', there have been no other transactions with related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

ENJOY CHURCH LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	103,799	24,892	38,319	167,009	101,344	17,761	14,994	134,099
Charitable activities	4	2,618	701		3,319	823	643		1,466
Other trading activities	5	38,016			38,016	19,232			19,232
Investments		241			241	-			-
Total income and endowments		144,674	25,593	38,319	208,585	121,400	18,404	14,994	154,798
EXPENDITURE ON:									
Charitable activities:	6	115,448	18,879	40,549	174,875	107,548	15,493	17,382	140,423
Total Expenditure		115,448	18,879	40,549	174,875	107,548	15,493	17,382	140,423
Net income/(expenditure)		29,226	6,714	(2,230)	33,709	13,852	2,911	(2,388)	14,375
Transfers between funds	13	1,697	(1,745)	48	-	(447)	332	115	-
Net movement in funds		30,923	4,969	(2,182)	33,709	13,405	3,243	(2,273)	14,375
Reconciliation of funds:									
Total funds brought forward		43,367	529,145	17,423	589,936	29,963	525,902	19,696	575,561
Total funds carried forward	13	74,290	534,114	15,241	623,645	43,367	529,145	17,423	589,936

Enjoy Church

England & Wales - Charity number 1148015

Accounts

Enjoy Church Limited

(Previously known as Vintage Movement)

Report and Accounts

Year ended 31st December 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ENJOY CHURCH LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees

C James
R Jones
J Wallis
J Vivian

Governing Document

Memorandum and Articles of Association
23 May 2012
Change of name from Vintage Movement
25 March 2020

Company Registration Number

8080737

Charity Registration Number

1148015

Registered Office

33 Teal Way
Portishead, Bristol
BS20 7EF

Independent Examiner

Lisa Darby ACA
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Bankers

Co-operative Bank plc

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ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 December 2021.

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ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

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2. Version History

Date	Version	Comment	Changes made by
10 February 2022	1.0 Draft	Initial Draft Version issued for review by the Directors.	JV
01 April 2022	2.0	Final Approved Version	JV

3. Structure, Governance and Management

As an Assemblies of God church, we are an autonomous church, though we do adhere to certain statements of faith and governance in accordance with Assemblies of God policy.

Enjoy Church currently has a Board of 4 Directors who are responsible for ensuring all appropriate policies (i.e., financial, legal, health & safety, safeguarding and building) are being followed in line with the mission of the charity.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable activities.

During 2021 we employed the following members of staff...

- On a part-time fixed term contract (funded by the DWP Kickstart Scheme), a Trainee Livestream Technician. This position is for a fixed 6 months starting on 1 September 2021 and terminating on 28 February 2022.
- On a full-time basis, a Youth Pastor and Administrator, this is an on-going appointment that encompasses the roles of Youth Pastor and Administrator with responsibility for overseeing the properties owned by The Church.
- On a part-time basis, a Children's Pastor and through this appointment we have seen significant improvements to our provision for both Children and Families (both inside and outside the church). This position is on a part time basis (18 Hours / Week) starting on 6 September 2021.

The Management of the church was restructured during 2019 to better align with our longer-term goals. Along with new, individual focuses for each Pastoral area, greater autonomy and the introduction of individual budget responsibility was given to Pastoral

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

Leaders to enable this team to make quicker decisions to fulfil their goals. This has proved to be a positive decision that is now bearing its fruit during 2021.

A new 'Core Team' was also put in place to focus on the creative direction of the church; During the 2021 the Core Team developed its Strategy for the church to improve our long-term capabilities of achieving our Mission – “to show people who Jesus is” – and this strategy was shared with the wider church during the year. This strategy has been outworked through the work of the Core Team and the Pastoral Team. This has resulted in the production of a Church Health Plan which has been implemented across all pastoral and ministry teams and formed the basis for our budget in 2022.

4. COVID-19

4.1. Overview

In 2021 the charity continued to take steps (in line with government advice and guidance) to help contain the outbreak of COVID-19. This included temporary suspensions of all physical gatherings, and the charity had to curtail, or change, how it operated; the charity has been able to continue some of its activities using online media.

As the Directors continue to monitor income and expenditure they will take measures to mitigate the impact of COVID-19 on the charity's free reserves. During 2021 there was no need to call upon our reserves.

4.2. Outcomes

In March 2020 in-person meetings were stopped and we immediately moved to 'online services', streaming from our own facility (Avon Way Hall, Portishead). During this time, we have consistently seen evidence that we are reaching a new, wider audience through our increased Online activity. As the restrictions eased in 2021, we were able to resume in-person meetings, but we also continue to stream our meetings on-line for those who were reluctant to meet with others.

In March/April 2020 the potential economic impact of Coronavirus on church finances was assessed, and it was concluded that, although lost revenue from cancelled Bookings in our 2 venues would partially be offset by saved costs in not Hiring the (much larger) Somerset Hall for Sunday Services, there was still expected to be a modest monthly deficit until our 2 venues reopened and bookings income resumed. In response to this, an immediate call was made to the pastoral and ministry teams to only consider spending funds on essential goods and services, to be reviewed once more clarity was available on the financial implications of the Coronavirus Pandemic.

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

Small grants from the Local Authority to help us to cater for the reduction in income have helped us to mitigate some of the impact of the reduction in hall bookings and this, accompanied by the return to hall bookings in 2021 has meant that the overall finances of the charity have not been adversely affected in 2021.

Despite this tumultuous time, Donations and Tythes, our largest income stream, has remained consistent and the Church Bank Balance has remained stable through 2021. This has given the Directors the confidence to continue with the planned for Church growth in 2022.

A number of significant events have impacted upon the finances of the charity as outlined below...

- A gift from Dorothea for £17,000.00 was received and distributed as requested. This gift was not considered to be restricted but has been distributed as requested. Dorothea is a Company that is part owned by one of the Enjoy Church Directors.
- A single designated gift of £15,000 from Revival Church to supplement our expected costs relating to our proposed new building (see the section below for more details). This has been ringfenced and moved to a separate deposit account at the Co-Operative Bank.
- Moving our minimum reserve of £25,000 from our current account at the Co-Operative Bank to a Deposit Account at Kingdom Bank in order to ringfence these funds.

5. Buildings

5.1. Overview

When possible, Enjoy Church continued to meet in Somerset Hall, Portishead where we continue to grow. However, during the pandemic (COVID-19) these premises were not always able to be used full time. Where necessary we switched our emphasis to meeting 'on-line' which is broadcast in a COVID Safe environment from one of our other buildings, Avon Way Hall.

We started 2021 with the 2 buildings owned and managed by what is now known as Enjoy Church – one building in Weston-Super-Mare as well as Avon Way Hall in Portishead – being available for community hire. The other is a property in Fishponds, Bristol which is currently leased for a nominal contribution to Life Church, Bristol.

These three buildings remain in our ownership although we are looking at options to either dispose of these assets or re-purpose the use of two of these buildings (Weston-Super-Mare and Fishponds) in 2022 and beyond. We have no firm plans for these buildings as this report is being prepared but they are under consideration.

5.2. Somerset Hall

We have resumed our long-term hire of the hall and maintain open communications with the building owners, North Somerset Council.

5.3. Avon Way Hall

Activity at Avon Way Hall has been adversely affected by the lockdowns in 2021 with income reduced accordingly. Now that the lockdowns have ended, we have returned to a much healthier level of bookings and therefore income.

We have, where appropriate and necessary, broadcast some of our services from Avon Way Hall in a COVID-19 Safe environment.

The extensive refurbishment of the kitchen, entrance hall and hallways were finally completed in December 2021.

5.4. Weston-Super-Mare

As with Portishead, Weston-Super-Mare was also adversely affected by the lockdowns during 2021 with income reduced accordingly. Similarly, now that the lockdowns have ended, we have returned to a much healthier level of bookings and therefore income.

During 2021 we have considered our options with regards to this building, and we have commissioned a Section 119 Report as required by the Charities Commission in order to prepare for a further review.

We remain in discussion with a number of organisations regarding the future of this building.

5.5. Revenue Support

To offset this reduction in income from Avon Way Hall and Hughenden Road (Weston-Super-Mare) we have been fortunate to receive a number of small grants from North Somerset Council in order to support both halls during 2021. These funds have been made as part of the Business Grant payment cycle.

5.6. Bristol

The Bristol asset continues to be owned by Enjoy Church with agreements in place drawn up with Life Church, Bristol and their trustees around the use of the premises.

This break clause in the lease for February 2022 with three months' written notice was not invoked and we will continue to lease the building to Life Church Bristol until February 2024 when the lease expires.

5.7. Portishead Community Hub

During early 2021 the charity was offered the opportunity to obtain (lease) a plot of land on the existing Portishead Football Club site (which is owned by the Portishead Town Council). As we have no permanent building of our own this is something that we were very happy to accept.

Therefore, a tri-party committee has been set up to move forwards with the plans to re-develop the Football Club. We have engaged an architect to work with the committee to provide plans for the site and at the time of writing this document we have submitted these plans to North Somerset Council for pre-planning authorisation. The Pre-Application submission was put forward to North Somerset Council and at the time of writing this report we are awaiting their response. We are however hopeful that this pre-application will be granted, and we can then move forward with a full application.

No formal confirmation of the potential lease arrangements will be pursued until such time as the pre-application has been approved

One of our largest fundraising activities in 2022 will be to accommodate the costs related to this project.

6. Attendance

With the return to our services being 'in-person' as well as being available 'on-line', numbers still remain difficult to quantify. We do however believe that we have experienced growth in attendance at Enjoy Church, Portishead over the year at our Sunday 'on-line' gatherings and numbers are returning to pre-pandemic levels at our 'in-person' meetings.

Our Sunday Service Streaming, using Facebook & YouTube continues, and through this we have continued to see additional people connect to the church broadcasts.

7. Our Mission

Enjoy Church exists for the furtherance of the preaching of the Gospel in the UK and around the World. We are encouraged by the momentum we have gained this year across Enjoy Church and feel confident that the changes we have made during 2021 put us in a stronger position for 2022 and beyond to achieve against our mission.

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

This is particularly relevant to our 'on-line' presence.

While we have been able to strengthen the links with missionaries in Romania in the recent past, this has been put under strain during the pandemic. However, we continue with our 5-year plan to strengthen the work further.

Due to travel restrictions our visits to Romania needed to be postponed. We continue to support the building of a home for a large Romanian family. We have another visit planned for February 2022 when one of the items on the agenda is to view the progress with this house and to determine the planned completion date.

As international travel is resuming, we anticipate the need for our support in Romania to be brought back into focus. We remain in touch 'remotely' with the leadership of Agape Church in Constanta Region and it is evident that further assistance from Enjoy Church will be necessary to enable the work to recover from the pandemic. We did manage to conduct one visit in October 2021 in order to focus on our strategy over the coming months and years once the pandemic has abated. Further visits are being planned for 2022.

Enjoy Church Portishead continues to build links within the local community through our Love:Portishead project. Particularly during the lockdowns, we have been able to support over 50 families with monthly grocery packs up until August 2021. This project continues into 2022 although the emphasis will change to accommodate the post-pandemic environment. To assist our efforts in this area we have joined with others in Portishead to become members of the Portishead Wellbeing Project which is being spearheaded by Portishead Town Council.

In 2021 we also continued to run Alpha courses on-line and, through these courses, reached new people who have since become part of the church.

In planning all of these activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

8. Financial Review

8.1. Overview

The church remains self-funded in order to continue its activities - funds are raised largely from within the congregations, through the hiring of the premises at Avon Way and Weston super Mare and grants.

Overall income during the year was £154,798 (£143,628 in 2020).

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

Overall expenditure during the year was £140,423 (£157,767 in 2020).

This has led to a net surplus for the year of £14,375 (deficit of £14,140 in 2020).

8.2. Workforce

During 2021 the Church was responsible for the following...

- A Contract Resource, Chris James, contracted for 4 days per week.
- A Part-Time Children's Pastor, 18 hours per week on a permanent contract.
- A Full-Time Youth worker (1 day per week), and buildings overseer (for the 2 Enjoy Church sites, 4 days per week) on a permanent contract.
- A Trainee Livestream Technician, 25 hours per week on a fixed term contract. This position was funded by the DWP through its Kickstart Scheme. The role commenced on 1 September 2021 and will terminate on 28 February 2022.

9. Reserves Policy

While the Board of Directors have previously established a policy whereby free reserves held by the charity should be maintained a surplus representing 2-3 months (approximately £25,000 in the value of Unrestricted Fund Expenditure), it has been agreed that this should now be refined. Lower and upper limits have now been retained as shown below...

- Lower Limit - £25,000
- Upper Limit - £35,000

This 2021, due to the COVID-19 pandemic, expenditure remains affected in an abnormal way and therefore these limits have been set at what the Directors consider to be conservative levels.

In order to ringfence these reserves it was agreed to transfer £25,000.00 to a separate savings account and to ensure that our excess cash in hand does not fall below £10,000.00 in our current account. The lower reserve (£25,000.00) has now been transferred to a deposit account at Kingdom Bank.

We have also transferred the gift of £15,000.00 to a second Deposit Account which we are looking to build up during 2022 to become our 'Future Fund' to accommodate anticipated expenditure on three projects, the Community Hub Building, New External Outreach

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

(Overseas) and Extension to our Prayer Ministry. These funds will be returned to our Current Account as and when they are needed to accommodate spending in these three areas.

In order to gauge the impact of the pandemic on the financial performance of the Church a review of expenditure was undertaken in April 2021 which concluded that budget holders should only spend Church funds on essential items and that this restriction should remain in place until the last quarter of 2021. Accordingly, expenditure increased during the final quarter of 2021.

10. Risk Statement

The Directors have reviewed the risks to which 'a small charity operating with few employees' is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

11. Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles of the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENJOY CHURCH LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Approval

This report was approved by the Directors and signed on their behalf by:

C James

C James

Date: 21 August 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

**Enjoy Church Limited
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 13 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 15-16.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Lisa Darby

Lisa Darby ACA

For and on behalf of:
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: 23 August 2022

ENJOY CHURCH LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	119,105	14,994	134,099	113,050
Charitable activities		1,466	-	1,466	4,795
Other trading activities	4	19,232	-	19,232	21,327
Other income and endowments		-	-	-	3,490
Sale of Equipment		-	-	-	966
Total income and endowments		139,804	14,994	154,798	143,628
EXPENDITURE ON					
Charitable activities	5	123,041	17,382	140,423	157,767
		123,041	17,382	140,423	157,767
Net income/(expenditure)		16,763	(2,388)	14,375	(14,140)
Transfers between funds	11	(115)	115	-	-
Net movement in funds		16,648	(2,273)	14,375	(14,140)
Reconciliation of funds:					
Total funds brought forward		555,865	19,696	575,561	589,701
Total funds carried forward	11	572,513	17,423	589,936	575,561

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 15- 21 form part of these accounts.

ENJOY CHURCH LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	7	512,000	-	512,000	524,000
CURRENT ASSETS					
Debtors	8	18,507	-	18,507	26,810
Cash at bank	9	45,138	17,423	62,561	40,335
		63,646	17,423	81,069	67,145
CURRENT LIABILITIES					
Liabilities falling due within one year	10	3,133	-	3,133	15,584
Net Current Assets		60,513	17,423	77,936	51,561
NET ASSETS		572,513	17,423	589,936	575,561
FUND BALANCES					
Unrestricted funds	11				
General Funds		43,367		43,367	29,963
Designated funds		529,145		529,145	525,902
Restricted Funds	11		17,423	17,423	19,696
		572,513	17,423	589,936	575,561

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

C James

21 August 2022

C James

Date

Company number:

8080737

Charity number:

1148015

The notes on page 15- 21 form part of these accounts.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income:

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and a community football club run by the Church.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of halls in church owned premises.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure:

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,500 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Over 50 years
Leasehold buildings	Over 50 years or the period of the lease whichever is shorter
Equipment	Between 3 and 7 years

f) Pension costs:

The charity operates a defined contribution pension scheme for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	109,719	96,312
Government grants (note 3a)	10,363	-
Legacies receivable	-	2,000
Tax recoverable	14,017	14,017
	<u>134,099</u>	<u>113,050</u>

a Government grants comprise:

	2021	2020
	£	£
DWP Kickstart grants	3,649	-
North Somerset Council Covid support grant	6,714	-
	<u>10,363</u>	<u>-</u>

4 Income from other trading activities

	2021	2020
	£	£
Hall hire income	19,232	21,327
	<u>19,232</u>	<u>21,327</u>

5 Charitable expenditure

	Total 2021	Total 2020
	£	£
a Costs incurred directly on specific activities		
Pastoral and team costs	65,714	65,344
ECFC Costs	757	4,212
Events costs	3,638	1,661
Church meeting costs	3,190	4,463
Ministry costs	5,299	2,539
Training	198	92
Outreach - UK	7,724	3,844
Outreach - Overseas	1,567	10,002
Short life and small equipment	4,700	12,638
Rent	3,481	3,337
Building Rennovation Costs	-	14,641
New Building Costs	1,500	-
Building Costs (Inc Utility and Insurance)	10,323	11,116
Grants payable Note 5c	9,823	4,659
	<u>117,913</u>	<u>138,549</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,000	2,400
Property and Equipment depreciation	12,000	12,000
Office costs	7,509	4,819
	<u>22,509</u>	<u>19,219</u>
Total expenditure	<u>140,423</u>	<u>157,767</u>

The fees payable to Stewardship, other than for the annual accounts and independent examination, were £564 (2020:£589) for consultancy and payroll administration.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

c Grants

	Institutions £	Individuals £	2021 £	2020 £
Mission support	6,000	3,823	9,823	4,659
Relief of poverty	-	-	-	-
	<u>6,000</u>	<u>3,823</u>	<u>9,823</u>	<u>6,198</u>

The main features of the grants to institutions made of £1,000 or more were:

	£	£
Centrul Crestin Agape Năvodari, Romania	6,000	2,826
Chaplaincy Services to Secondary School (CofE)	-	1,833

The charity makes regular payments to missionaries in Romania which are intended to support their work over the next few years. These payments are not unconditional commitments as they are made at the discretion of the Trustees following regular reviews of the mission work, therefore they do not represent a liability at the year end.

6 Staff & Trustees/Directors

	2021 £	2020 £
Gross wages, salaries & benefits in kind	34,183	30,250
Pension costs	670	141
	<u>34,853</u>	<u>30,391</u>

The charity has an average of 2 (2020:2) member of employed staff. Its activities are generally carried out by volunteers with assistance for some pastoral services.

No staff received salaries at a rate of more than £60,000 per annum.

C James, Trustee/Director, received payments amounting to £29,199 (2020: £28,948) for pastoral services to the church and not as a trustee. No other trustees/directors during the year received any payments for services.

The governing document permits these payments to Trustees/Directors.

7 Tangible Fixed Assets

	Land & Buildings £	Church equipment £	Total 2021 £
Cost			
At 1 January 2021	600,000	8,550	608,550
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	<u>600,000</u>	<u>8,550</u>	<u>608,550</u>
Accumulated Depreciation			
At 1 January 2021	76,000	8,550	84,550
Charge for the year	12,000	-	12,000
At 31 December 2021	<u>88,000</u>	<u>8,550</u>	<u>96,550</u>
Net book value			
At 31 December 2021	<u>512,000</u>	<u>-</u>	<u>512,000</u>
At 31 December 2020	<u>524,000</u>	<u>-</u>	<u>524,000</u>

The Charity owns 3 properties:

- Hub Fishponds situated in 48 Forest Road, Bristol, BS16 3XQ.
This building is currently let to the "Life Community Church", Registered Charity No. 1166678, at a peppercorn rent.
- Avon Way Hall situated at 115 to 121 (Odd) Avon Way, Portishead, Bristol BS20 6LT.
This building was donated to the Charity in September 2018 and is held on a lease expiring in 2065 at an annual cost of £100. It is used by the Charity for weekday activities and is also available to local community groups to rent.
- 25 Hughenden Road, Weston-super-Mare, North Somerset, BS23 2UR
This building is used for the community and for local outreach.

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Debtors

	2021	2020
	£	£
Tax recoverable	7,910	8,282
Loan to Missionary	9,000	9,000
Other Debtors	-	2,000
Hall Hire Debtors	1,597	7,528
	<u>18,507</u>	<u>26,810</u>

On 10th June 2019 the church provided a loan to Beni and Anca Micle who lead the Romanian mission which the church regularly supports. This loan was to assist in the provision of a home for them in the local area in which their work is based. The loan is for a 10 year term with no interest charged with no requirement to make repayments for the first five years. In 2024, a repayment plan for the remaining 5 years of the loan term will be arranged.

9 Cash at Bank and in Hand

	2021	2020
	£	£
Bank operating accounts	62,561	40,335
	<u>62,561</u>	<u>40,335</u>

10 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Accruals	3,133	15,584
	<u>3,133</u>	<u>15,584</u>

11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<u>Designated Funds</u>					
Church Land & Buildings Fund	524,000	-	12,000	-	512,000
Covid-19 Church Response Fund	1,408	2,407	549	-	3,266
Buildings Fund	-	15,000	1,500	-	13,500
Youth Event Fund	-	354	686	332	-
ECFC Fund	494	643	757	-	379
	<u>525,902</u>	<u>18,404</u>	<u>15,493</u>	<u>332</u>	<u>529,145</u>
General Funds	29,963	121,400	107,548	447	43,367
Total Unrestricted Funds	<u>555,865</u>	<u>139,804</u>	<u>123,041</u>	<u>115</u>	<u>572,513</u>
<u>Restricted Funds</u>					
Overseas Mission	15,253	7,300	8,910	-	13,642
Community Outreach	312	-	-	-	312
Covid-19 Fund	4,117	2,500	4,708	-	1,909
Livestream technician fund	-	3,649	3,764	115	-
Love Portishead	-	1,000	-	-	1,000
Other	15	545	-	-	560
Total Restricted Funds	<u>19,696</u>	<u>14,994</u>	<u>17,382</u>	<u>115</u>	<u>17,423</u>
Total Funds	<u>575,561</u>	<u>154,798</u>	<u>140,423</u>	<u>-</u>	<u>589,936</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The general fund transfers during the year relate to transfers to the restricted & designated funds to cover any expenses exceeding the income in those funds

The assets and liabilities represented by the various funds are as follows:

	Fixed assets 2021 £	Bank & cash balances 2021 £	Other net assets 2021 £	Total 2021 £
Restricted funds	-	17,423	-	17,423
Unrestricted funds				
Designated funds	512,000	17,145	-	529,145
General funds	-	27,993	15,375	43,368
	<u>512,000</u>	<u>62,561</u>	<u>15,375</u>	<u>589,936</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<u>Designated Funds</u>					
Church Land & Buildings Fund	536,000	-	(12,000)	-	524,000
Covid-19 Church Response Fund	-	3,490	(2,082)	-	1,408
ECFC Fund	-	4,706	(4,212)	-	494
	<u>536,000</u>	<u>8,196</u>	<u>(18,294)</u>	<u>-</u>	<u>525,902</u>
General Funds	43,356	114,613	(124,619)	(3,387)	29,963
<u>Total Unrestricted Funds</u>	<u>579,356</u>	<u>122,809</u>	<u>(142,913)</u>	<u>(3,387)</u>	<u>555,865</u>
<u>Restricted Funds</u>					
Overseas Mission	9,415	6,838	(1,000)	-	15,253
Community Outreach	312	-	-	-	312
Youth Pastor Fund	618	-	(618)	-	-
Covid-19 Fund	-	10,106	(5,989)	-	4,117
Avonway House Fund	-	1,500	(1,500)	-	-
Internship Fund	-	2,000	(5,387)	3,387	-
Other	-	375	(360)	-	15
	<u>10,345</u>	<u>20,819</u>	<u>(14,854)</u>	<u>3,387</u>	<u>19,696</u>
<u>Total Restricted Funds</u>	<u>10,345</u>	<u>20,819</u>	<u>(14,854)</u>	<u>3,387</u>	<u>19,696</u>
<u>Total Funds</u>	<u>589,701</u>	<u>143,628</u>	<u>(157,767)</u>	<u>-</u>	<u>575,561</u>

The general fund transfers during the year relate to transfers to the restricted funds to cover any expenses exceeding the restricted income.

The assets and liabilities represented by the various funds are as follows:

	Fixed assets 2020 £	Bank & cash balances 2020 £	Other net assets 2020 £	Total 2020 £
Restricted funds	-	19,696	-	19,696
Unrestricted funds				
Designated funds	524,000	1,902	-	525,902
General funds	-	18,736	11,226	29,963
	<u>524,000</u>	<u>40,335</u>	<u>11,226</u>	<u>575,561</u>

ENJOY CHURCH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Designated Funds

The Church Land & Buildings Fund holds the church property.

The Covid-19 Church Response Fund relates to monies raised by the congregation to support those in need due to the impact of COVID-19.

The Buildings Fund is for future expansion of church building projects

The Youth Event Fund is for specific events

The ECFC Fund is the management of the subscriptions and expenses of the church football team.

Restricted Funds

The Overseas Mission Fund relates to funds raised for overseas mission

The Community Outreach Fund relates to funds raised for work in the community

Youth Pastor Fund relates to funds raised to support the costs of the Youth Pastor

The Covid-19 Fund relates to grants and donations for specific projects due to the COVID-19 pandemic.

The Livestream Technician fund is a grant from DWP Kickstart to fund the salary & costs of a trainee livestream technician

The Love Portishead fund is for local community support

The Avonway House Fund was a grant received from All Churches Trust for specific works

The Internship Fund related to the funds raised to cover the churches commitment to pay the living expenses of the Churches Intern

Other Restricted funds relate to small gifts for particular purposes

12 Transactions with related parties

During the year the charity:

- a) received donations totalling £34,735.05 (2020: £32,132) from related parties (which includes trustees/directors and anyone closely connected to them).

Except as disclosed in note 6 'Staff & Trustee/Director Costs', there have been no other transactions with related parties during the year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

ENJOY CHURCH LIMITED
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2021

Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM								
Donations and legacies	101,344	17,761	14,994	134,099	88,742	3,490	20,819	113,050
Charitable activities	823	643	-	1,466	88	4,706	-	4,795
Other trading activities	19,232	-	-	19,232	21,327	-	-	21,327
Other income and endowments	-	-	-	-	3,490	-	-	3,490
Sale of Equipment	-	-	-	-	966	-	-	966
Total income and endowments	121,400	18,404	14,994	154,798	114,613	8,196	20,819	143,628
EXPENDITURE ON								
Charitable activities	107,548	15,493	17,382	140,423	124,619	18,294	14,854	157,767
Total expenditure	107,548	15,493	17,382	140,423	124,619	18,294	14,854	157,767
Net gains/(losses) on investments	-	-	-	-	-	-	-	-
	13,852	2,911	(2,388)	14,375	(10,006)	(10,098)	5,965	(14,140)
Transfers between funds	(447)	332	115	-	(3,387)	-	3,387	-
Net movement in funds	13,405	3,243	(2,273)	14,375	(13,393)	(10,098)	9,352	(14,140)
Reconciliation of funds:								
Total funds brought forward	29,963	525,902	19,696	575,561	43,356	536,000	10,345	589,701
Total funds carried forward	43,367	529,145	17,423	589,936	29,963	525,902	19,696	575,561