

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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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

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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.

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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.

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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).

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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

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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
		<u>63,646</u>	<u>17,423</u>	<u>81,069</u>	<u>67,145</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	10	3,133	-	3,133	15,584
Net Current Assets		<u>60,513</u>	<u>17,423</u>	<u>77,936</u>	<u>51,561</u>
NET ASSETS		<u>572,513</u>	<u>17,423</u>	<u>589,936</u>	<u>575,561</u>
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
		<u>572,513</u>	<u>17,423</u>	<u>589,936</u>	<u>575,561</u>

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 Renovation 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