

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><u>589,936</u></u>	<u><u>208,585</u></u>	<u><u>(174,875)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>623,645</u></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	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2021	2021	2021	2021	2021	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