

# 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](http://www.stewardship.org.uk)

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

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

<b>Contents</b>	<b>Page</b>
Company Information	1
Trustees' Annual Report	2-10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14-22
Detailed Statement of Financial Activities with Comparatives	23

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

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

**1. Contents**

1.	Contents .....	2
2.	Introduction .....	3
2.1.	Property .....	3
2.2.	Overseas Mission .....	3
2.3.	Local Mission .....	3
2.4.	Church Life .....	3
2.5.	Major Initiatives - 2025.....	3
3.	Structure, Governance and Management.....	4
4.	Buildings .....	4
4.1.	Overview .....	4
4.2.	Somerset Hall.....	5
4.3.	Avon Way Hall .....	5
4.4.	Weston-Super-Mare.....	5
4.5.	The Precinct, Portishead .....	5
5.	Attendance.....	6
6.	Our Mission.....	6
6.1.	Regular Attendance .....	6
6.2.	Overseas Mission .....	6
6.3.	Local Community .....	6
7.	Financial Review .....	7
7.1.	Overview .....	7
7.2.	Income and Expenditure.....	7
7.3.	Hall Hire .....	7
7.4.	Accounting Package .....	7
7.5.	Bank Accounts .....	7
7.6.	Stripe .....	8
7.7.	Ready, Steady. Grow Payment .....	9
8.	Workforce .....	9
9.	Reserves Policy .....	9
10.	Risk Statement .....	10

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

---

11. Directors' Responsibilities .....	10
12. Approval.....	10

## **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

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### **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

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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

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**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

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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...



# Enjoy Church Limited

## Report of the Directors

### For the year ended 31 December 2024

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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:

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

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

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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**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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	-
<b>Total income and endowments</b>		<b>346,953</b>	<b>7,610</b>	<b>354,563</b>	<b>203,344</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	8	254,903	14,977	269,880	219,559
<b>Total expenditure</b>		<b>254,903</b>	<b>14,977</b>	<b>269,880</b>	<b>219,559</b>
<b>Net income/(expenditure)</b>		<b>92,050</b>	<b>(7,367)</b>	<b>84,683</b>	<b>(16,215)</b>
<b>Transfers between funds</b>	15	<b>(6,595)</b>	<b>6,595</b>	<b>-</b>	<b>-</b>
		<b>85,455</b>	<b>(772)</b>	<b>84,683</b>	<b>(16,215)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		603,790	3,641	607,431	623,646
<b>Total funds carried forward</b>	15	<b>689,244</b>	<b>2,869</b>	<b>692,113</b>	<b>607,431</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	317,694	-	317,694	493,166
		<u>317,694</u>	<u>-</u>	<u>317,694</u>	<u>493,166</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	13	(5,962)	-	(5,962)	(4,951)
<b>Net current assets / (liabilities)</b>		<u>371,550</u>	<u>2,869</u>	<u>374,419</u>	<u>114,266</u>
<b>TOTAL NET ASSETS</b>		<u>689,244</u>	<u>2,869</u>	<u>692,113</u>	<u>607,431</u>
<b>FUND BALANCES</b>	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 £
<b>a Costs incurred directly on specific activities</b>		
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>b Costs incurred on support &amp; administration</b>		
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>
<b>Total expenditure</b>	<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 £
<b>Cost</b>			
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>
<b>Accumulated depreciation</b>			
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>
<b>Net book value</b>			
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 £	£	£
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
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
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	-	-	-	-
<b>Total income and endowments</b>		<b>213,013</b>	<b>133,939</b>	<b>7,610</b>	<b>354,563</b>	<b>171,019</b>	<b>18,743</b>	<b>13,583</b>	<b>203,344</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	8	239,037	15,867	14,977	269,880	169,504	17,779	32,276	219,559
<b>Total Expenditure</b>		<b>239,037</b>	<b>15,867</b>	<b>14,977</b>	<b>269,880</b>	<b>169,504</b>	<b>17,779</b>	<b>32,276</b>	<b>219,559</b>
<b>Net income/(expenditure)</b>		<b>(26,023)</b>	<b>118,072</b>	<b>(7,367)</b>	<b>84,683</b>	<b>1,515</b>	<b>964</b>	<b>(18,693)</b>	<b>(16,215)</b>
<b>Transfers between funds</b>	15	279,980	(286,576)	6,595	(0)	(21,472)	14,379	7,093	-
<b>Reconciliation of funds:</b>									
Total funds brought forward		54,333	549,457	3,641	607,431	74,290	534,114	15,241	623,646
<b>Total funds carried forward</b>	15	<b>308,290</b>	<b>380,954</b>	<b>2,869</b>	<b>692,113</b>	<b>54,333</b>	<b>549,457</b>	<b>3,641</b>	<b>607,431</b>