

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

Enjoy Church Limited  
Annual Report and Accounts

Year ended 31 December 2025

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

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## 2. Introduction

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

## 3. Structure, Governance and Management

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

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

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

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

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

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

## **4. Activities**

### **4.1. Our key activities**

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

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

### **4.2. Property**

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

### **4.3. Overseas Mission**

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

### **4.4. Local Mission**

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

#### **4.5. Church Life**

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

#### **4.6. Conferences and Support**

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

#### **4.7. Ready, Steady. Grow**

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

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

Goals for 2025 were established around key indicators.

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

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

### **5. Our Mission**

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

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

#### **5.1. Regular Attendance**

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

## **5.2. Overseas Mission**

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

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

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

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

Visits to both Romania and Albania are planned for 2026.

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

## **5.3. Local Community**

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

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

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

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

## **5.4. Our impact**

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

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

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

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

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

### **5.5. Accessibility and openness**

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

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

### **5.6. Delivery**

We deliver our services by the following measures...

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

### **5.7. Public Benefit Statement**

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

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

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

## **5.9. Who benefits**

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

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

## **6. Buildings**

### **6.1. Overview**

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

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

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

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

### **6.2. Somerset Hall**

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

### **6.3. Avon Way Hall**

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

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

### **6.4. The Precinct, Portishead**

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



## **7. Financial Review**

### **7.1. Overview**

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

### **7.2. Income and Expenditure**

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

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

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

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

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

### **7.3. Hall Hire**

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

### **7.4. Miscellaneous**

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

Our commitment to RSG will end in July 2026.

## **8. Reserves Policy**

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

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

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

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

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

## **9. Strategic Contingency**

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

## **10. Risk Statement**

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

### **10.1. Planned Major Initiatives for 2026**

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

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

## **11. Trustees' Responsibilities**

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

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

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

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

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

## 12. Approval

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

*Chris James*

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C N R James  
Lead Pastor

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

### **13. Reference and Administrative Details**

#### **Enjoy Church Ltd**

**Charity Number:** 1148015

**Company Number:** 08080737

**Address:**

Enjoy Church  
9a The Precinct  
Portishead  
BRISTOL  
BS20 6AH

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

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

**Independent examiner:**

Joshua Kingston BSc FCA

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

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

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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

*Joshua Kingston*

Joshua Kingston BSc FCA

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

Date: 30 April 2026

**ENJOY CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)**

**YEAR ENDED 31 DECEMBER 2025**

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

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

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

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

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

# ENJOY CHURCH

## BALANCE SHEET

AT 31 DECEMBER 2025

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

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

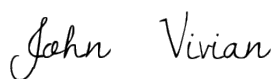
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.

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

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

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

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



J Vivian  
Trustee

Company registration number: 08080737

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



# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

#### a) Basis of preparation

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

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

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

#### b) Income

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

Income from donations and legacies includes:

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

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

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

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

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

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

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

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies (continued)

#### c) Expenditure

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

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

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

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

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

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

#### d) Fund accounting

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

#### e) Fixed assets

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

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

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

Assets are capitalised where the purchase price exceeds £500.

#### f) Debtors

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

#### g) Cash at bank in hand

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 1 Accounting policies (continued)

#### h) Creditors

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

#### i) Pension costs and other post-retirement benefits

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

### 2 Donations and grants

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

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

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

### 3 Income from Charitable activities

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 3 Income from Charitable activities (continued)

Prior year

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

### 4 Other trading activities

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

Prior year

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

### 5 Investments

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

Prior year

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

### 6 Other income

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 6 Other income (continued)

Prior year

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

### 7 Expenditure on Charitable Activities

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 8 Expenditure on Charitable Activities (continued)

#### Grants and gifts

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

### 8 Net income/(expenditure) for the year

	2025 £	2024 £
Stated after charging:		
Depreciation	8,188	13,736
Trustees' expenses	-	-
Independent examiner's fee	1,080	3,600
- current year - independent examination		
- accounts preparation	2,040	-
	<u>11,312</u>	<u>17,336</u>

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

### 9 Staff costs and numbers

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

The number of staff employed are as follows:

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

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

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

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 10 Comparative Statement of Financial Activities

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

### 11 Tangible fixed assets

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

## ENJOY CHURCH

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

#### 12 Debtors

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

#### 13 Creditors: amounts falling due within one year

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

#### 14 Company limited by guarantee

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



# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 15 Movement in funds

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

#### Designated Funds

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

The Youth Event Fund is for specific events.

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

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

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

#### Restricted Funds

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

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

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

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

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

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

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

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

Other Restricted funds relate to small gifts for particular purposes.

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 15 Movement in funds (continued)

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

### 16 Analysis of net assets between funds

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

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

# ENJOY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

### 16 Analysis of net assets between funds (continued)

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

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

### 17 Operating Lease Commitments

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

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

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

### 18 Transactions with related parties

During the year, the charity:

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

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

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