

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales · Charity number 1130672

Details

Status Registered

Legal form Previously excepted

Registered 2009-07-22

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

Contact

Address 40 Market Street
Southport
PR8 1HJ

Phone 01704531751

Email admin@gracebaptist.org.uk

Website www.gracebaptist.org.uk

Activities

Objects: The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith as stated in Schedule 1. The charity may also carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: The primary activity is to maintain the work of a local church in the advancement of the Christian faith in accordance with its Basis of Faith, in the area of Southport. The charity also operates through its members in other areas, including missionary activity overseas. The charity also carries out other charitable purposes such as the relief of the poor but these are not the primary activity.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£164,470	£206,962	-	-
2023-12-31	£127,808	£121,074	-	-
2022-12-31	£129,742	£135,814	-	-
2021-12-31	£232,117	£162,500	-	-
2020-12-31	£242,400	£119,000	-	-

Trustees

Name	Role	Appointed
David Sutton		2023-02-28
Maciek Stolarski		2023-02-28
Nathan Ward		2016-03-01
Zelda Bentham		2022-05-18

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales - Charity number 1130672

Accounts



Grace Baptist Church, Southport

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

<http://gracebaptist.org.uk/>

GRACE BAPTIST CHURCH, SOUTHPORT

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GRACE BAPTIST CHURCH, SOUTHPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102)', issued October 2019 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was a Charitable Trust which was registered on 22 July 2009 with the Charity Commission (previously excepted registration). It was governed by its Constitution adopted on 10 June 2009 as amended 26 September 2009 and 24 March 2010. The charity incorporated into a Charitable Incorporated Organisation on 18 September 2023 and transferred the assets from the old trust on 1 October 2024. It is now governed by its Foundation Constitution dated 18 September 2023.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary who are voted in by a majority vote of the church membership.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Normally, the Elders and Deacons form the Charity Trustees. Since February 2022 the charity had no Elders and only one Deacon, until his resignation in September 2022. Temporary Trustees were appointed to serve until the constitutional provision of Elders and Deacons are satisfactorily established to meet the requirements of the Charities Commission.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. These issues included financial controls, health and safety and safeguarding.

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith. The charity may also carry out other charitable purposes in the United Kingdom and/or other parts of the world but in practice operates almost entirely in the local community.

ACHIEVEMENTS AND PERFORMANCE

When planning our activities for the year, we consider the public benefit and, in particular, the advancement of true religion. We preach the truths of Scripture to challenge and help ordinary people to come to a personal knowledge of and trust in Jesus, and live out their faith through worship, prayer and learning about the Bible.

This is also supported through practical pastoral care and support for members and others in the local area, particularly those attending the regular services.

Grace Baptist Church is committed to encouraging as many people as possible to worship with us and to become part of our community of faith. We provide activities for all age groups, both on Sundays and on week days. These include Bible teaching as well as craft and other more energetic activities. Each week Southport Foodpantry (run in co-operation with Compassion Acts Ltd) uses our premises to supply food to those in longer term need of practical support.

Examples of our outreach activities are separate ladies and men's meeting, childrens / youth activities and toddler groups. We offer open invitations to events such as barbeques, coffee mornings, craft evenings and walks in the countryside.

The church runs and maintains its own minibus, which provides transport for the elderly and disabled to church meetings on a weekly basis and transporting the youth to activities and Christian summer camps. The minibus is equipped with a tail lift and has space for wheelchairs.

The church relies extensively on the generous support of volunteers who deliver a substantial part of the programme. This includes those who lead and support the various youth activities; transport the older church members; teach English; lead craft activities; provide food for the hungry; help older and sick friends; clean and maintain the buildings; and carry out administrative and financial work.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024 FINANCIAL REVIEW

Principal funding sources

The major source of income for the charity has come from donations from the church congregation to whom the church are very grateful as it supports the charity in accomplishing its objectives more effectively.

Reserves policy

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- = to preserve the financial viability of the Charity in the event that unforeseen and/or
- = unavoidable circumstance precipitate a short-term fall in its income; and to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the
- = viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which would equate to at least 3 months expenditure.

As at 31 December 2024, 3 months unrestricted costs was calculated to be about £42,500, whilst the amount held in unrestricted reserves was £63,197. The trustees appreciate that this level is slightly in excess of what is immediately needed but is deemed appropriate for the time being as the trustees consider how to best apply the funding to further achieve its charitable objectives and have planned spending for 2025 which will utilise some of the reserves.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

Financial review of the year

In the year to 31 December 2024 income of £164,470 was received (2023 - £127,808). Expenditure during the year totalled £206,962 (2023 - £121,074) which generated a deficit for the year of £42,492 (2023 - £6,734 surplus). Part of this deficit arose from committing funds to projects to maintain and improve buildings. This was taken from the Legacy Fund (see below).

For clarity, whilst the charity receives the benefit of being able to use the property from which it operates to fulfil its charitable objectives, the property asset is held in a separate trust which is why no amount is included in these accounts for this asset.

During the prior year the trustees agreed to review the designated funds and create a legacy fund and tithe fund to replace all other designated funds brought forward. An explanation of these can be found at note 9 to these accounts.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024
PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, with a view to further its objectives as much as practical.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 17 October 2025 and signed on its behalf by:



.....
Zelda Bentham - trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRACE BAPTIST CHURCH,
SOUTHPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

GRACE BAPTIST CHURCH, SOUTHPORT

It is my responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

OJ Grills FCA (Independent examiner)
for and on behalf of JA Fell and Company
40 Houghton Street, Southport, PR9 0PQ

Dated:

GRACE BAPTIST CHURCH, SOUTHPORT
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	113,530	29,486	143,016	106,657
Investment income	2	14,000	4,335	18,335	19,270
Other income	2	574	2,545	3,119	1,881

GRACE BAPTIST CHURCH, SOUTHPORT

TOTAL INCOMING RESOURCES			128,104	36,366	164,470	127,808
RESOURCES EXPENDED						
Charitable activities	3	117,100	167,872	36,645	204,517	
Governance	4	3,974	2,445	-	2,445	
TOTAL RESOURCES EXPENDED			170,317	36,645	206,962	121,074
NET INCOMING RESOURCES FOR THE YEAR						
	6,734		(42,213)	(279)	(42,492)	
Fund balances at 1 January 2024						343,558
Fund balances at 31 December 2024			288,316	61,976	350,292	350,292
			246,103	61,697	307,800	

The notes on pages 9 - 13 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2024

Notes

GRACE BAPTIST CHURCH, SOUTHPORT

CURRENT ASSETS		funds 2024 £	funds 2023 £
Tax reclaim due			
Cash at bank and in hand			
Prepayments			
PAYE refund due		6,954	6,425
		302,878	348,102
		4,573	4,042
		-	-
CURRENT LIABILITIES			
Accruals		-	-
PAYE owed		314,405	358,569
Other creditors			
Pensions owed			
		4,345	7,911
		1,949	366
		298	-
NET CURRENT ASSETS		13	-
TOTAL NET ASSETS		<u>6,605</u>	<u>8,277</u>
		<u>307,800</u>	<u>350,292</u>
FUNDS			
		<u>307,800</u>	<u>350,292</u>
Restricted funds	10		
Designated funds			
Unrestricted funds	9		
TOTAL FUNDS			
Total	Total	<u>61,697</u>	<u>61,976</u>
Approved and signed on behalf of the		<u>221,240</u>	<u>256,143</u>
board on 17 October 2025 by:		24,863	32,173
<i>Z J Bentham</i>		307,800	350,292
.....			
Zelda Bentham - trustee			

The notes on pages 9 - 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

a Basis of preparation

GRACE BAPTIST CHURCH, SOUTHPORT

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts:				
Donations received	87,453	29,486	116,939	84,970
Gift aid recoverable	18,499	-	18,499	18,687
Legacies received	7,578	-	7,578	3,000
income:				
Bank interest received	11,750	4,335	16,085	6,555
Church rental income	2,250	-	2,250	3,500
Manse rental income	7,578 Investment	-	-	9,215
Other income	574	2,545	3,119	1,881
	128,104	36,366	164,470	127,808
3 COSTS OF CHARITABLE ACTIVITIES		Restricted funds	Total funds 2024	Total funds 2023

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds 2024 £	2024 £	£	£
			68,227	26,653
		-	1,672	602
		-	847	2,872
Administration costs:	68,227	-	13,431	8,754
Wages and salaries	1,672	211		
Pensions	847		23,544	17,225
Administration	13,220	8,666	17,767	10,988
Other costs Property		-	4,042	3,868
costs:	14,878	-		
Repairs and maintenance	17,767		61,890	33,898
Utilities	4,042	27,723	3,618	2,398
Insurance Mission		45	5,580	7,862
costs:	34,167	-	2,490	339
Grants and donations	3,573	-	315	455
Other ministry activities	5,580	-		
Visiting speakers	2,490		554	646
Youth work	315	-	540	540
Training		-	204,517	117,100
Support costs:	554	36,645		
Bank charges	540			
Accountancy and bookkeeping	167,872			
2 VOLUNTARY INCOME				

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination	660	-	660	741
Legal fees	1,785	-	1,785	3,233
	2,445	-	2,445	3,974

5 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year.

6 EMPLOYEES

The average number of employees during the year were:

	2024 Number	2023 Number
Number (head count)		

7 EMPLOYMENT COSTS

	2024 £	2023 £
Wages and salaries		
Pension costs	68,227	26,653
	1,672	602
	69,899	27,255
No employee earned more than £60,000 throughout the year (2023 - none).	2	1

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Current assets	252,708	61,697	314,405	358,569
Current liabilities	(6,605)	-	(6,605)	(8,277)
	246,103	61,697	307,800	350,292

9 UNRESTRICTED FUNDS

	Balance at 1 Jan 24 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Dec 24 £
General funds:	32,173	120,346	(117,061)	(10,595)	24,863
Designated funds:					
Tithe fund:	25,614	180	(21,000)	11,353	16,147
fund:					
A (General fund deficit)	50,000	B	(11,666)		38,334
(Capital projects)	105,629	C	7,578	(758)	104,859
(Relief/urgencies)	46,900	-	(13,000)	-	33,900
D (Committed)	28,000	-	-	-	28,000
	230,529	7,578	(32,256)	(758)	205,093
	288,316	128,104	(170,317)	-	246,103

During the prior year the trustees reviewed legacies that the church has received in the past and allocated those to a new designated legacy fund, which was subsequently split into 4 parts as described above. The purpose of these designated funds is to separate those generous gifts for special and specific projects rather than be swept up into the general day to day running of the church.

Additionally, a designated tithe fund was also created at the end of the prior year and 10% of the designated legacy fund was transferred into it as a starting balance for 2024. The designated tithe fund is setup as a

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

mechanism to set to one side 10% of all unrestricted income the church receives each year so that its regular giving can be better monitored and taken from that designated fund.

10 RESTRICTED FUNDS

	Balance at 1 Jan 24	Incoming Resources	Resources Expended	Balance at 31 Dec 24
	£	£	£	£
Bryan Scholes pastor training	51,639	4,335	-	55,974
Electrical remedial work	-	2,500	(2,500)	-
Flowers rota	-	45	(45)	-
Manse repairs	9,215	-	(6,166)	3,049
Minibus	211	-	(211)	-
Polish literature translation	183	-	(183)	-
Mission: -				
Christmas card scheme	313	238	(313)	238
Myanmar member gifts	-	9,750	(7,750)	2,000
Pakistan member gifts	415	10	-	425
Peru member gifts	-	17,826	(17,815)	11
Zimbabwe member gifts	-	725	(725)	-
Sundry other member gifts	-	937	(937)	-
	<u>61,976</u>	<u>36,366</u>	<u>(36,645)</u>	<u>61,697</u>

Restricted funds represent donations and legacies from church members for specific missional giving as described above.

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales - Charity number 1130672

Accounts

Charity registration number: 1130672



Grace Baptist Church, Southport

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

<http://gracebaptist.org.uk/>

GRACE BAPTIST CHURCH, SOUTHPORT

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GRACE BAPTIST CHURCH, SOUTHPORT

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees: Zelda Bentham
Maciek Stolarski appointed - 28 February 2023
David Sutton appointed - 28 February 2023
Nathan Ward

Treasurer: Bill Harrison

Charity number: 1130672

Charity Address: 40 Market Street
Southport
PR8 1HJ

Charity Website: <http://gracebaptist.org.uk/>

Independent Examiners: O J Grills FCA
J A Fell & Co
40 Hoghton Street
Southport
PR9 0PQ

Bankers: Lloyds Bank
23 London Street
Southport
PR9 0UX

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees submit their annual report and financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102)', issued October 2019 in preparing the annual report and financial statements of the charity.

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GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Objects of the charity

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As an outreach to the international community, we provide friendly, weekly English classes, attracting up to around 15 non-English speakers from many countries. Examples of our outreach activities are separate ladies and men's meeting, childrens / youth activities and toddler groups. We offer open invitations to events such as barbeques, coffee mornings, craft evenings and walks in the countryside.

The church runs and maintains its own minibus, which provides transport for the elderly and disabled to church meetings on a weekly basis and transporting the youth to activities and Christian summer camps. The minibus is equipped with a tail lift and has space for wheelchairs.

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GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Principal funding sources

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- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which would equate to at least 3 months expenditure.

As at 31 December 2023, 3 months unrestricted costs was calculated to be about £28,000, whilst the amount held in unrestricted reserves was £43,027. The trustees appreciate that this level is slightly in excess of what is immediately needed but is deemed appropriate for the time being as the trustees consider how to best apply the funding to further achieve its charitable objectives and have planned spending for 2024 which will utilise some of the reserves.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

Financial review of the year

In the year to 31 December 2023 income of £127,808 was received (2022 - £129,742). Expenditure during the year totalled £121,074 (2022 - £135,814) which generated a surplus for the year of £6,734 (2022 - £6,072 deficit).

For clarity, whilst the charity receives the benefit of being able to use the property from which it operates to fulfil its charitable objectives, the property asset is held in a separate trust which is why no amount is included in these accounts for this asset.

During the year the trustees agreed to review the designated funds and create a legacy fund and tithe fund to replace all other designated funds brought forward. An explanation of these can be found at note 9 to these accounts.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, with a view to further its objectives as much as practical.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on and signed on its behalf by:

.....
Zelda Bentham - trustee

GRACE BAPTIST CHURCH, SOUTHPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRACE BAPTIST CHURCH, SOUTHPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

OJ Grills FCA (Independent examiner)

for and on behalf of JA Fell and Company
40 Hoghton Street, Southport, PR9 0PQ

Dated:

GRACE BAPTIST CHURCH, SOUTHPORT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	99,958	6,699	106,657	124,488
Investment income	2	19,270	-	19,270	4,478
Other income	2	1,715	166	1,881	776
TOTAL INCOMING RESOURCES		120,943	6,865	127,808	129,742
RESOURCES EXPENDED					
Charitable activities	3	108,545	8,555	117,100	135,184
Governance	4	3,974	-	3,974	630
TOTAL RESOURCES EXPENDED		112,519	8,555	121,074	135,814
NET INCOMING RESOURCES FOR THE YEAR		8,424	(1,690)	6,734	(6,072)
Fund balances at 1 January 2023		290,746	52,812	343,558	349,630
Fund balances at 31 December 2023		299,170	51,122	350,292	343,558

The notes on pages 9 - 13 form part of these financial statements.

GRACE BAPTIST CHURCH, SOUTHPORT

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	Total funds 2023 £	Total funds 2022 £
CURRENT ASSETS			
Tax reclaim due		6,425	13,855
Cash at bank and in hand		348,102	330,615
Prepayments		4,042	-
PAYE refund due		-	4,660
		<u>358,569</u>	<u>349,130</u>
CURRENT LIABILITIES			
Accruals		7,911	4,609
PAYE owed		366	-
Other creditors		-	237
Pensions due		-	726
		<u>8,277</u>	<u>5,572</u>
NET CURRENT ASSETS		<u>350,292</u>	<u>343,558</u>
TOTAL NET ASSETS		<u>350,292</u>	<u>343,558</u>
FUNDS			
Restricted funds	10	51,122	52,812
Designated funds	9	256,143	120,200
Unrestricted funds		43,027	170,546
TOTAL FUNDS		<u>350,292</u>	<u>343,558</u>

Approved and signed on behalf of the board on by:

.....
Zelda Bentham - trustee

The notes on pages 9 - 13 form part of these financial statements.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 VOLUNTARY INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts:				
Donations received	78,271	6,699	84,970	95,159
Gift aid recoverable	18,687	-	18,687	20,186
Legacies received	3,000	-	3,000	9,143
Investment income:				
Bank interest received	6,555	-	6,555	1,478
Church rental income	3,500	-	3,500	3,000
Manse rental income	9,215	-	9,215	-
Other income:				
Other income	1,715	166	1,881	776
	<u>120,943</u>	<u>6,865</u>	<u>127,808</u>	<u>129,742</u>

3 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Administration costs:				
Wages and salaries	26,653	-	26,653	44,930
Pension costs	602	-	602	802
Administration	2,872	-	2,872	3,184
Other costs	8,754	-	8,754	9,266
Property costs:				
Repairs and maintenance	17,225	-	17,225	8,381
Utilities	10,988	-	10,988	13,898
Insurance	3,868	-	3,868	437
Mission costs:				
Grants and donations	25,343	8,555	33,898	43,967
Other ministry activities	2,398	-	2,398	2,939
Visiting speakers	7,862	-	7,862	5,710
Youth work	339	-	339	626
Training	455	-	455	-
Support costs:				
Bank charges	646	-	646	504
Accountancy and bookkeeping	540	-	540	540
	<u>108,545</u>	<u>8,555</u>	<u>117,100</u>	<u>135,184</u>

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination	741	-	741	630
Legal fees	3,233	-	3,233	-
	<u>3,974</u>	<u>-</u>	<u>3,974</u>	<u>630</u>

5 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year.

6 EMPLOYEES

The average number of employees during the year were:

	2023 Number	2022 Number
Number (head count)	<u>1</u>	<u>2</u>

7 EMPLOYMENT COSTS

	2023 £	2022 £
Wages and salaries	26,653	44,501
Social security costs	-	429
Pension costs	602	802
	<u>27,255</u>	<u>45,732</u>

No employee earned more than £60,000 throughout the year (2022 - none).

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets	307,447	51,122	358,569	349,130
Current liabilities	(8,277)	-	(8,277)	(5,572)
	<u>299,170</u>	<u>51,122</u>	<u>350,292</u>	<u>343,558</u>

9 UNRESTRICTED FUNDS

	Balance at 1 Jan 23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Dec 23 £
General funds:	170,546	120,943	(112,519)	(135,943)	43,027
Designated funds:					
Electrical re-wire	20,000	-	-	(20,000)	-
Interim Pastor	50,000	-	-	(50,000)	-
Scholes interest	200	-	-	(200)	-
Pastor training	50,000	-	-	(50,000)	-
Legacy fund	-	-	-	230,529	230,529
Tithe fund	-	-	-	25,614	25,614
	<u>290,746</u>	<u>120,943</u>	<u>(112,519)</u>	<u>-</u>	<u>299,170</u>

During the year the trustees reviewed legacies that the church has received in the past and allocated those to a new designated legacy fund. The purpose of this designated fund is to separate those generous gifts for special and specific projects rather than be swept up into the general day to day running of the church.

In addition, a designated tithe fund has also been created at the end of the year and 10% of the designated legacy fund has been transferred into it as a starting balance for 2024. The designated tithe fund is setup as a mechanism to set to one side 10% of all income the church receives each year so that its regular giving can be better monitored and taken from that designated fund.

All previous designated funds have been removed and replaced by both the legacy and tithe fund as described above.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 RESTRICTED FUNDS

	Balance at 1 Jan 23 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 23 £
Bryan Scholes pastor training	50,000	-	-	50,000
Flowers rota	62	80	(142)	-
Minibus	135	76	-	211
Polish literature translation	183	-	-	183
Mission: -				
Christmas card scheme	220	352	(259)	313
Compassion Acts - Pantry	47	257	(304)	-
Madeira member gifts	-	485	(485)	-
Pakistan member gifts	110	305	-	415
Peru member gifts	635	2,080	(2,715)	-
Ukraine member gifts	1,420	3,230	(4,650)	-
	<u>52,812</u>	<u>6,865</u>	<u>(8,555)</u>	<u>51,122</u>

Restricted funds represent donations and legacies from church members for specific missional giving as described above.

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales - Charity number 1130672

Accounts

Charity registration number: 1130672



Grace Baptist Church, Southport

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

<http://gracebaptist.org.uk/>

GRACE BAPTIST CHURCH, SOUTHPORT

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 13

GRACE BAPTIST CHURCH, SOUTHPORT

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees:	Zelda Bentham Rev Stuart Harding Maciek Stolarski David Sutton Nathan Ward	appointed - 18 May 2022 resigned - 31 July 2022 appointed - 28 February 2023 appointed - 28 February 2023
Treasurer:	Bill Harrison Steve Wright	appointed - 24 September 2022 died - 29 June 2022
Charity number:	1130672	
Charity Address:	40 Market Street Southport PR8 1HJ	
Charity Website:	http://gracebaptist.org.uk/	
Independent Examiners:	O J Grills FCA J A Fell & Co 40 Hoghton Street Southport PR9 0PQ	
Bankers:	Lloyds Bank 23 London Street Southport PR9 0UX	

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees submit their annual report and financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102)', issued October 2019 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Trust which was registered on 22 July 2009 with the Charity Commission (previously excepted registration). It is governed by its Constitution adopted on 10 June 2009 as amended 26 September 2009 and 24 March 2010.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary who are voted in by a majority vote of the church membership.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Normally, the Elders and Deacons form the Charity Trustees. Since February 2022 the charity had no Elders and only one Deacon, until his resignation in September 2022. Temporary Trustees were appointed to serve until the constitutional provision of Elders and Deacons are satisfactorily established to meet the requirements of the Charities Commission.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. These issues included financial controls, health and safety and safeguarding.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith. The charity may also carry out other charitable purposes in the United Kingdom and/or other parts of the world but in practice operates almost entirely locally.

ACHIEVEMENTS AND PERFORMANCE

When planning our activities for the year, we consider the public benefit and, in particular, the advancement of true religion. We preach the truths of Scripture to challenge and help ordinary people to live out their faith through worship, prayer, learning about the Bible and developing their personal knowledge of and trust in Jesus.

This is also supported through practical pastoral care and support for members and others in the local area, particularly those attending the regular services.

Grace Baptist Church is committed to encouraging as many people as possible to worship with us and to become part of our community of faith. We provide activities for all age groups, both on Sundays and on week days. These include Bible teaching as well as craft and other more energetic activities. Each week Southport Foodpantry (run in co-operation with Compassion Acts Ltd) uses our premises to supply food to those in longer term need of practical support.

As an outreach to the international community, we provide friendly, weekly English classes, attracting up to around 15 non-English speakers from many countries. Examples of our outreach activities are separate ladies and men's meeting, childrens / youth activities and toddler groups. We offer open invitations to events such as barbeques, coffee mornings, craft evenings and walks in the countryside.

The church runs and maintains its own minibus, which provides transport for the elderly and disabled to church meetings on a weekly basis and transporting the youth to activities and Christian summer camps. The minibus is equipped with a tail lift and has space for wheelchairs.

The church relies extensively on the generous support of volunteers who deliver a substantial part of the programme. This includes those who lead and support the various youth activities; transport the older church members; teach English; lead craft activities; provide food for the hungry; help older and sick friends; clean and maintain the buildings; and carry out administrative and financial work.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Principal funding sources

The major source of income for the charity has come from donations from the church congregation to whom the church are very grateful as it supports the charity in accomplishing its objectives more effectively.

Reserves policy

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income; and
- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which would equate to at least 3 months expenditure.

As at 31 December 2022, 3 months costs was calculated to be £33,954, whilst the amount held in unrestricted reserves was £290,746. The trustees appreciate that this level is in excess of what is immediately needed but is deemed appropriate for the time being as the trustees consider how to best apply the funding to further achieve its charitable objectives.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

Financial review of the year

In the year to 31 December 2022 income of £129,742 was received (2021 - £232,117). Expenditure during the year totalled £135,814 (2021 - £162,456) which generated a minor shortfall for the year of £6,072 (2021 - £69,661 surplus).

For clarity, whilst the charity receives the benefit of being able to use the property from which it operates to fulfil its charitable objectives, the property asset is held in a separate trust which is why no amount is included in these accounts for this asset.

GRACE BAPTIST CHURCH, SOUTHPORT

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, with a view to further its objectives as much as practical.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 18 July 2023 and signed on its behalf by:



Zelda Bentham - trustee

GRACE BAPTIST CHURCH, SOUTHPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRACE BAPTIST CHURCH, SOUTHPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

OJ Grills FCA (Independent examiner)

for and on behalf of JA Fell and Company
40 Hoghton Street, Southport, PR9 0PQ

Dated:

GRACE BAPTIST CHURCH, SOUTHPORT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	121,859	2,629	124,488	225,865
Investment income	2	4,478	-	4,478	5,170
Other income	2	776	-	776	1,082
TOTAL INCOMING RESOURCES		127,113	2,629	129,742	232,117
RESOURCES EXPENDED					
Charitable activities	3	127,184	8,000	135,184	161,844
Governance	4	630	-	630	612
TOTAL RESOURCES EXPENDED		127,814	8,000	135,814	162,456
NET INCOMING RESOURCES FOR THE YEAR		(701)	(5,371)	(6,072)	69,661
Fund balances at 1 January 2022		291,447	58,183	349,630	279,969
Fund balances at 31 December 2022		290,746	52,812	343,558	349,630

The notes on pages 9 - 13 form part of these financial statements.

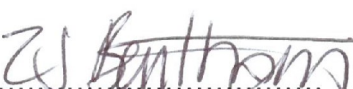
GRACE BAPTIST CHURCH, SOUTHPORT

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	Total funds 2022 £	Total funds 2021 £
CURRENT ASSETS			
Tax reclaim due		13,855	4,884
Cash at bank and in hand		330,615	346,231
PAYE refund due		4,660	-
		<u>349,130</u>	<u>351,115</u>
CURRENT LIABILITIES			
Accruals		4,609	612
PAYE owed		-	769
Other creditors		237	-
Pensions due		726	104
		<u>5,572</u>	<u>1,485</u>
NET CURRENT ASSETS		<u>343,558</u>	<u>349,630</u>
TOTAL NET ASSETS		<u><u>343,558</u></u>	<u><u>349,630</u></u>
FUNDS			
Restricted funds	10	52,812	58,183
Unrestricted funds	9	290,746	291,447
TOTAL FUNDS		<u><u>343,558</u></u>	<u><u>349,630</u></u>

Approved and signed on behalf of the board on 18 July 2023 by:


.....
Zelda Bentham - trustee

The notes on pages 9 - 13 form part of these financial statements.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 VOLUNTARY INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts:				
Donations received	92,530	2,629	95,159	104,022
Gift aid reclaimed	20,186	-	20,186	18,084
Legacies received	9,143	-	9,143	103,759
Investment income:				
Bank interest received	1,478	-	1,478	2,170
Rental income	3,000	-	3,000	3,000
Other income:				
Other income	776	-	776	1,082
	<u>127,113</u>	<u>2,629</u>	<u>129,742</u>	<u>232,117</u>

3 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Administration costs:				
Wages and salaries	44,930	-	44,930	56,389
Pension costs	802	-	802	2,952
Administration	3,184	-	3,184	3,053
Other costs	9,266	-	9,266	10,095
Property costs:				
Repairs and maintenance	8,381	-	8,381	23,417
Utilities	13,898	-	13,898	9,438
Insurance	437	-	437	4,297
Property	-	-	-	3,971
Mission costs:				
Grants and donations	44,616	8,000	52,616	46,443
Youth work	626	-	626	942
Training	-	-	-	348
Support costs:				
Bank charges	504	-	504	499
Accountancy and bookkeeping	540	-	540	-
	<u>127,184</u>	<u>8,000</u>	<u>135,184</u>	<u>161,844</u>

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examination	630	-	630	612
	<u>630</u>	<u>-</u>	<u>630</u>	<u>612</u>

5 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year except for Rev Stuart Harding and his wife who received a combined total of £17,240 (2021 - £31,264) for their role as church pastor and administrator but not in connection with his role as trustee.

6 EMPLOYEES

The average number of employees during the year were:

	2022 Number	2021 Number
Number (head count)	<u>2</u>	<u>3</u>

7 EMPLOYMENT COSTS

	2022 £	2021 £
Wages and salaries	44,501	56,389
Social security costs	429	-
Pension costs	802	2,952
	<u>45,732</u>	<u>59,341</u>

No employee earned more than £60,000 throughout the year (2021 - none).

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Current assets	296,318	52,812	349,130	351,115
Current liabilities	(5,572)	-	(5,572)	(1,485)
	<u>290,746</u>	<u>52,812</u>	<u>343,558</u>	<u>349,630</u>

9 UNRESTRICTED FUNDS

	Balance at 1 Jan 22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Dec 22 £
General funds:	291,447	127,113	(127,814)	(120,200)	170,546
Designated funds:					
Electrical re-wire	-	-	-	20,000	20,000
Interim Pastor	-	-	-	50,000	50,000
Scholes interest	-	-	-	200	200
Pastor training	-	-	-	50,000	50,000
	<u>291,447</u>	<u>127,113</u>	<u>(127,814)</u>	<u>-</u>	<u>290,746</u>

During the year the trustees decided upon the major future costs that they plan to spend in the coming years and have designated amounts that they believe to best represent what is likely to be spent on those projects as described above.

The Scholes interest designated fund has been set up to attribute interest that has been received against the restricted fund until it is used. The restricted fund has no stipulation that investment income it generated was also to be restricted but the trustees decided that it was fair to designate an element of interest based on the average interest rate they have enjoyed throughout the year to this fund until it is used.

GRACE BAPTIST CHURCH, SOUTHPORT

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 RESTRICTED FUNDS

	Balance at 1 Jan 22 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 22 £
Bryan Scholes pastor training	50,000	-	-	50,000
Flowers rota	-	62	-	62
Minibus	-	135	-	135
Polish literature translation	8,183	-	(8,000)	183
Mission: -				
Christmas card scheme	-	220	-	220
Compassion Acts - Pantry	-	47	-	47
Pakistan member gifts	-	110	-	110
Peru member gifts	-	635	-	635
Ukraine member gifts	-	1,420	-	1,420
	<u>58,183</u>	<u>2,629</u>	<u>(8,000)</u>	<u>52,812</u>

Restricted funds represent donations and legacies from church members for specific missional giving as described above.

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales - Charity number 1130672

Accounts



Trustees' Annual Report for the period

Period start date		Period end date	
From	1 1 2021	To	31 12 2021

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Zelda Bentham	Deacon	(app 18 May 2022)	Church membership
2	Nathan Ward	Deacon		" "
3	Rev Stuart.P. Harding	Pastor		" "
4				
5				
6				
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11				
12				
13				
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16				
17				
18				
19				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Grace Baptist Trust Corporation	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected by Church membership

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;

the charity's organisational structure and any wider network with which the charity works;

- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p>Risk review The trustees have reviewed the major risks to which the charity is exposed both financial and reputational and have updated the policies accordingly. Issues considered included:</p> <ul style="list-style-type: none"> • financial controls, • Health and Safety purposes and • Safeguarding Policy.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith. The charity may also carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

When planning our activities for the year, we consider the public benefit and, in particular, the advancement of true religion. We preach the truths of Scripture to challenge and help ordinary people to live out their faith through worship, prayer; learning about the Bible; and developing their personal knowledge of and trust in Jesus.

This is also supported through practical pastoral care and support for members and others in the local area, particularly those attending the regular services.

Grace Baptist Church is committed to encouraging as many people as possible to worship with us and to become part of our community of faith. We provide activities for all age groups, both on Sundays and on week days. These include Bible teaching as well as craft and other more energetic activities. We also hold holiday clubs spanning four mornings of free fun during spring half-term, for kids from reception through to year 6. Each week Southport Foodpantry (run in co-operation Compassion Acts Ltd) uses our premises to supply food to those in longer term need of practical support.

As an outreach to the international community, we provide friendly, weekly English classes, attracting up to around 15 non-English speakers – from many countries. Examples of other outreach activities are a ladies' meeting, children's / youth activities and toddler groups. We offer open invitations to events such as barbeques, coffee mornings, art Groups, craft evenings and walks in the countryside.

The church runs and maintains its own minibus, which provides transport for the elderly and disabled to church meetings on a weekly basis. The minibus is equipped with a tail-lift and has space for wheelchairs.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Additional details of objectives and activities (Optional information)

The Church relies extensively on the generous support of volunteers who deliver a substantial part of the programme. This includes those who:

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- lead and support the various youth activities,
- transport the older folk,
- teach English,
- lead art and craft activities,
- provide food to the hungry,
- help older and sick friends,
- clean and maintain the buildings,
- carry out administrative and financial work

among many others.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

This year, once again, was exceptional because of covid-19.

We resumed '*in person*' meetings when the restrictions were relaxed, having reviewed the risks and made the premises *covid secure*, in accordance with government guidance.

We continued to stream our services throughout the year although, as the restrictions allowed, there was a gradual increase in confidence and the numbers returning to '*in person*' meetings. The availability of streamed content remained useful for those who were unable to attend in person.

'*In person*' meetings for older folk and children resumed in the autumn, the work of the Foodpantry continued throughout with additional safeguards. The number of children coming when we resumed mid-week activities has been really encouraging, with 40-70 attending each week in two groups.

God has been good to us during another difficult year.

Despite the difficulties the glorious Good News about Jesus Christ has still been faithfully proclaimed each week.

Section E Financial review

Brief statement of the charity's policy on reserves

The Church relies chiefly on its income from members from which it pays the running costs of the Church. The Policy is to strive and ensure there are sufficient monies in the General Fund to meet three months normal expenditure. This aim was achieved.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our overall income for the year was £232,117 (2020, £242,408). Our total expenditure was just under £162,500 (2020 £118,760). This means that there was a surplus of almost £70,000 (2020 surplus £123,650).

The main expenditure category, about 35% of the total expenditure, was for staff salaries, tax, NI and pension contributions. Donations to the work missions accounted for almost 30% of expenditure.

Our income held up well during the pandemic, mainly because of the faithfulness of members. We also received the second half of a significant legacy (£100,000 over the two years).

Many costs were still relatively low because of reduced use of the premises and minibus.



Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nathan Michael Ward	Zelda Bentham
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	21/8/2022	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Grace Baptist Church, Southport

No (if any)
1130672

CC16a

Receipts and payments accounts

For the period from	Period start date 01/01/2021	To	Period end date 31/12/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Designated funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	86,597	-	107,124	193,720	202,663
Gift aid reclaimed	14,424	-	3,660	18,084	20,476
Bank interest and charges	2,170	-	-	2,170	2,188
Use of premises	3,000	-	-	3,000	2,810
Mission	-	-	14,012	14,012	12,725
Youth Work	-	-	49	49	-
Training	-	-	-	-	98
Other	970	-	112	1,082	1,447
Sub total (Gross income for AR)	107,161	-	124,957	232,117	242,408
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	107,161	-	124,957	232,117	242,408
A3 Payments					
Salaries, Tax, NI, Expenses	41,305	-	15,084	56,389	47,339
Pension contributions	1,851	-	1,102	2,952	2,181
Repairs and maintenance	23,417	-	-	23,417	9,221
Utilities	9,438	-	-	9,438	12,745
Insurance	4,297	-	-	4,297	4,057
Administration	3,033	-	19	3,053	2,588
Bank interest and charges	499	-	-	499	159
Mission	-	-	46,443	46,443	25,447
Youth Work	-	-	942	942	512
Training	-	-	348	348	863
Property	3,971	-	-	3,971	4,568
Other	8,981	-	1,727	10,707	9,081
	96,793	-	65,665	162,458	118,760
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	96,793	-	65,665	162,458	118,760
Net of receipts/(payments)	10,368	-	59,292	69,660	123,648
A5 Transfers between funds	21,826	-	21,826	-	-
A6 Cash funds last year end	173,591	8,183	94,797	276,570	152,922
Cash funds this year end	162,133	8,183	175,914	346,231	276,570

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Designated funds to nearest £
B1 Cash funds	Current accounts	2,399		
	Deposit/saving accounts	159,735	8,183	175,914
			-	-
	Total cash funds <small>(agree balances with receipts and payments account(s))</small>	162,133	8,183	175,914


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Tax reclaim due	3,694	1,190	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Buildings	General	-	-
	Minibus	General	-	-
	Office equipment	General	-	-
	Fixtures and fittings	General	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Supplier accounts outstanding	General	612	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature 	Print Name Nathan Michael Ward	Date of approval 2/8/2022
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GRACE BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRACE BAPTIST CHURCH FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity No. 1130672

I report on the financial statements of Grace Baptist Church for the year ended 31 December 2021 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements and they consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act,
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

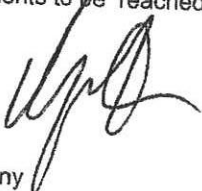
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



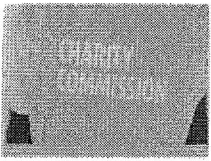
Date: 2/8/2022

OJ Grills FCA
JA Fell and Company
40 Hoghton Street
Southport
PR9 0PQ

GRACE BAPTIST CHURCH, SOUTHPORT

England & Wales - Charity number 1130672

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	1	2020		31	12	2020

Section A Reference and administration details

Charity name Grace Baptist Church Southport

Other names charity is known by

Registered charity number (if any) 1130672

Charity's principal address 40 Market Street

Southport

Merseyside

Postcode PR8 1HJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	J. Cobley	Deacon		Church membership
2	M. Heaton	Deacon		" "
3	M.M Stolarski	Elder		" "
4	N. Ward	Deacon		" "
5	S.P. Harding	Pastor		" "
6	R. Hunter	Elder	October – 31 December	" "
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Grace Baptist Trust Corporation	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected by Church membership

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p>Risk review</p> <p>The trustees have reviewed the major risks to which the charity is exposed both financial and reputational and have updated the policies accordingly. Issues considered included:</p> <ul style="list-style-type: none"> • financial controls, • Health and Safety purposes and • Safeguarding Policy.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith. The charity may also carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

When planning our activities for the year, we consider the public benefit and, in particular, the advancement of true religion. We preach the truths of Scripture to challenge and help ordinary people to live out their faith through worship, prayer; learning about the Bible; and developing their personal knowledge of and trust in Jesus.

This is also supported through practical pastoral care and support for members and others in the local area, particularly those attending the regular services.

Grace Baptist Church is committed to encouraging as many people as possible to worship with us and to become part of our community of faith. We provide activities for all age groups, both on Sundays and on week days. These include Bible teaching as well as craft and other more energetic activities. We also hold holiday clubs spanning four mornings of free fun during spring half-term, for kids from reception through to year 6. Each week Southport Foodpantry (run in co-operation Compassion Acts Ltd) uses our premises to supply food to those in longer term need of practical support.

As an outreach to the International community we provide friendly, weekly English classes, attracting up to around 15 non-English speakers – mainly migrant workers from Southern and Eastern Europe. Other outreach activities also aim to make contact with various sectors of the community. These include open invitations to events such as barbeques, coffee mornings, art Groups, craft evenings and walks in the countryside, along with a week away in the Lake District.

The church runs and maintains its own minibus, which provides transport for the elderly and disabled to church meetings on a weekly basis. The minibus is equipped with a tail-lift and has space for wheelchairs.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Church relies extensively on the generous support of volunteers who deliver a substantial part of the programme. This includes those who:

- lead and support the various youth activities,
- transport the older folk,
- teach English,
- lead art and craft activities,
- provide food to the hungry,
- help older and sick friends,
- clean and maintain the buildings,
- carry out administrative and financial work

among many others.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

This year was exceptional because of covid-19.

Although the year began as normal, we needed to move our core activities online when the first lockdown was announced. We had already been trialling streaming our services before lockdown began and so we were able to change over before the next service – a couple of days.

We carefully reviewed our activities and decided that most physical contacts needed to stop until the risk to members and the public fell. This included meetings for the elderly and children, but the work of the Foodpantry needed to continue with additional safeguards.

We resumed '*in person*' meetings when the restrictions were relaxed, having reviewed the risks and made the premises *covid secure*, in accordance with government guidance. Only a relatively small number met in person with most continuing to participate online.

Many of our older members are unable to participate online and faced significant challenges because of their isolation. We arranged formal and informal ways to support them including keeping in touch and providing copies of services on CDs.

It has been encouraging to see the increased numbers joining us in our streamed services, including from other local churches who were not so far advanced with the technology.

We have also made new contacts around the world through the streaming. Some of the more local contacts joined us once we were able to meet up in person.

God has been good to us during this difficult year. He has also reminded us, very forcefully, that we can plan but are not always able to deliver those plans.

Despite the difficulties the glorious Good News about Jesus Christ has still been faithfully proclaimed each week.

Section E Financial review

Brief statement of the charity's policy on reserves

The Church relies chiefly on its income from members from which it pays the running costs of the Church. The Policy is to strive and ensure there are sufficient monies in the General Fund to meet three months normal expenditure. This aim was achieved.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our overall income for the year was just over £242,400 (2019, £160,000). Our total expenditure was just under £119,000 (2019 £172,000). This means that there was a surplus of just over £123,600 (2019 Deficit £12,000).

The main expenditure category, about 40% of the total expenditure, was for staff salaries, tax, NI and pension contributions.

Our income held up well during the pandemic, mainly because of the faithfulness of members. We also received the first part of a significant legacy (£100,000).

The main reason for the reduced expenditure was because one paid trustee left early in the year. Many costs were lower because of reduced use of the premises and minibuses. Other costs were higher, eg broadband costs because of the need for faster, more reliable connections.



Section F Other optional information

--

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Martin Craig Heaton	Nathan Michael Ward
Position (eg Secretary, Chair, etc)	Trustee	
Date	25 July 2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Grace Baptist Church, Southport	No (if any) 1130672
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/01/2020	To	Period end date 31/12/2020
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Designated funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	149,677	-	52,986	202,663	86,119
Gift aid reclaimed	15,847	-	4,629	20,476	17,954
Bank interest and charges	2,188	-	-	2,188	2,381
Use of premises	-	-	2,810	2,810	2,690
Mission	-	-	12,725	12,725	13,991
Youth Work	-	-	-	-	60
Training	98	-	-	98	-
Other	687	-	760	1,447	36,789
Sub total (Gross income for AR)	168,498	-	73,910	242,408	159,984
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	168,498	-	73,910	242,408	159,984
A3 Payments					
Salaries, Tax, NI, Expenses	39,359	-	7,980	47,339	74,532
Pension contributions	1,925	-	256	2,181	3,633
Repairs and maintenance	82	-	9,139	9,221	6,012
Utilities	-	-	12,745	12,745	14,205
Insurance	-	-	4,057	4,057	3,544
Administration	2,532	-	56	2,588	3,324
Bank interest and charges	159	-	-	159	85
Mission	-	-	25,447	25,447	25,260
Youth Work	-	-	512	512	678
Training	863	-	-	863	-
Property	-	-	4,568	4,568	2,673
Other	5,854	-	3,227	9,081	38,002
	50,773	-	67,987	118,761	171,949
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	50,773	-	67,987	118,761	171,949
Net of receipts/(payments)	117,725	-	5,923	123,648	- 11,964
A5 Transfers between funds	- 36,578	-	36,578	-	-
A6 Cash funds last year end	92,443	8,183	52,296	152,922	152,922
Cash funds this year end	173,591	8,183	94,977	276,570	140,958

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Period end date: 31/12/2020

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Designated funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Current account	5,264	-	-	5,264	2,411
	Other accounts	168,327	8,183	94,797	271,306	162,475
	Total cash funds	173,591	8,183	94,797	276,570	164,886
	receipts and payments account(s)	OK	OK	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Designated funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Tax reclaim due	4,056	2,920	-	6,976	4,768
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total				6,976	4,768

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total				

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Buildings	Unrestricted	-	-	-
	Minibus	Unrestricted	-	-	-
	Office Equipment	Unrestricted	-	-	-
	Fixtures and fittings	Unrestricted	-	-	-
		-	-	-	-
		-	-	-	-
	Total				

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	Supplier accounts not paid	Unrestricted	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total				

Signed by one or two trustees on behalf of all the trustees

Signature


Print Name
 MARTIN CRAIG HEATON,
 NATHAN MICHAEL WARD

Date of approval
 25 Dec 21

GRACE BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRACE BAPTIST CHURCH FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity No. 1130672

I report on the financial statements of Grace Baptist Church for the year ended 31 December 2020 which are set out or

Responsibilities and basis of report

As the charity trustees of the trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- the accounts do not accord with the accounting records

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



Date: 15/2/2021

OJ Grills FCA
JA Fell and Company
40 Houghton Street
Southport
PR9 0PQ