

GRACE CHURCH HALEWOOD

England & Wales · Charity number 1153995

Details

Status Registered

Legal form CIO

Registered 2013-09-27

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

Contact

Address 15 Higher Road
Liverpool
L25 0QG

Phone 07891705065

Email finance@gracechurchhalewood.org

Website <http://www.gracechurchhalewood.org/>

Activities

Objects: (1) THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE ARTICLES OF FAITH APPEARING IN THE SCHEDULE TO THE CONSTITUTION FOR THE BENEFIT OF THE PUBLIC IN KNOWSLEY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CHRISTIAN FAITH IN KNOWSLEY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR FINANCIAL HARDSHIP OR WHO ARE SICK OR IN NEED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN KNOWSLEY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(D) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN KNOWSLEY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.(2) THE CHARITY WILL FULFIL THE OBJECTS MAINLY, BUT NOT EXCLUSIVELY, BY:(A) MAINTAINING A PLACE OR PLACES FOR THE PUBLIC WORSHIP OF GOD BY THE BODY OF BELIEVERS FOR THE TIME BEING KNOWN AS GRACE CHURCH HALEWOOD ('THE CHURCH');(B) PREACHING AND PROCLAIMING THE GOSPEL OF JESUS CHRIST ACCORDING TO THE ARTICLES OF FAITH SET OUT IN THE SCHEDULE TO THESE CONSTITUTION AND TO ENGAGE IN EVANGELISM AND MISSIONARY ACTIVITIES;(C) PROVIDING AND SUPPORTING THE INSTRUCTION OF MEMBERS OF THE CHURCH AND OF THE PUBLIC IN THE CHRISTIAN FAITH AND DOCTRINES BY ALL MEANS INCLUDING THE PRODUCTION AND DISTRIBUTION OF LITERATURE AND OF AUDIO AND VISUAL AIDS AND OTHER MEDIA OF COMMUNICATION;(D) PROVIDING PASTORAL CARE AND SUPPORT TO THOSE ATTENDING THE CHURCH AND GIVING SPIRITUAL AND PRACTICAL HELP AND SUPPORT TO SUCH PERSONS AND TO MEMBERS OF THE PUBLIC;(E) PROVIDING FINANCIAL OR PRACTICAL HELP OR ADVISORY SERVICES TO PEOPLE SUFFERING FROM FINANCIAL NEED OR THE EFFECTS OF SICKNESS OR DISABILITY AND PROVIDING FACILITIES FOR MEMBERS OF THE CHURCH AND THE PUBLIC WITH THE OBJECT OF IMPROVING THEIR HEALTH AND/OR QUALITY OF LIFE.

Activities: Providing the community of Halewood with the opportunity to learn about Christian faith and practice through the provision of public Bible teaching in meetings of Grace Church, in small groups in local homes, and age-relevant meetings in homes and local publicly available buildings. Providing other activities of benefit to the community in Halewood, and meeting other needs locally, and elsewhere.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£284,025	£194,540	-	-
2024-03-31	£207,992	£183,754	-	-
2023-03-31	£156,017	£163,151	-	-
2022-03-31	£272,802	£120,105	-	-
2021-03-31	£178,096	£165,951	-	-

Trustees

Name	Role	Appointed
JAMIE ROBERT SPARKES	Chair	2013-06-03
BRYAN WALSH		2013-06-03
EDWARD BOYES		2013-06-03
Mark Wesley Armstrong		2019-05-13
Rodney Wort		2019-05-13
SYDNEY ALEXANDER ELLIOTT		2013-06-03
Stephen David Wells		2019-05-13

GRACE CHURCH HALEWOOD

England & Wales - Charity number 1153995

Accounts

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2025

GRACE CHURCH HALEWOOD

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GRACE CHURCH HALEWOOD

Reference and Administrative Details

Trustees	Mr Bryan Walsh
	Mr Edward Boyes
	Mr Jamie Robert Sparkes
	Mr Sydney Alexander Elliott
	Mr Rodney Wort
	Mr Mark Wesley Armstrong
	Mr Stephen David Wells
Charity Registration Number	1153995
Principal Office	22 Bretherton Drive Halewood L26 6AN
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

GRACE CHURCH HALEWOOD

Trustees' Report

An introduction to Grace Church Halewood

Grace Church Halewood was constituted in 2006 and registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 27 September 2013. This Annual Report is prepared in accordance with GCH's obligations as a CIO and relates to the reporting period from 1st April 2024 to 31st March 2025.

Objectives and purposes of Grace Church Halewood (GCH)

The Trustees of GCH are collectively responsible for the objectives of the charity. In summary, Grace Church Halewood specifically seeks to advance the Christian faith for the benefit of the public in Halewood, Knowsley and beyond, and to relieve distress in these areas, and elsewhere. The full detail of GCH's charitable objects is available at register-of-charities.charitycommission.gov.uk.

Leadership within Grace Church Halewood

Leadership responsibilities are shared by the Trustees, who are also elders of the church, along with:

- a group of men and women appointed as deacons
- a group of ministry leaders.

One of the Trustees continues to be specifically employed as the principal teaching elder who also delivers bespoke pastoral care for members, and the wider community when he is advised, and becomes aware of pastoral need.

During the reporting period, GCH benefitted from a team of seven elders serving in the Church leadership team, including the teaching elder. Our teaching elder was offered and undertook a period of sabbatical leave during the summer months. This was used as a period of rest and reflection on the future needs of GCH, an opportunity to visit other churches and write a Christian book which has now been shared within GCH, as well as with other partner local churches. During this period of sabbatical, the other six elders shared preaching and pastoral care responsibilities.

During the reporting period, GCH had one full-time employee who focussed on overseeing the children's work, those of primary school age. A second employee, who worked with those of secondary school age, supporting and mentoring our young people, resigned during the reporting period. We also have another employee who provides invaluable part time support to GCH, ensuring effective coordination, communication and administration. Having reviewed the vacant position, GCH intend to advertise a position of youth pastor.

The Trustees of GCH would like to express their sincere thanks to all employees for their dedication, energy and desire to deliver the objectives and purposes of GCH within Halewood, and beyond.

Membership of Grace Church Halewood

During the period of this report, GCH had an active membership of some 95 adults. Many more individuals and families attend services each Sunday.

A wide range of children's and youth ministries also took place each Sunday and throughout the week. Numbers engaged are further boosted with people watching our morning service which is streamed live and subsequently made available through the GCH website.

Communication within Grace Church Halewood

The Trustees of GCH see huge value in communicating regularly and effectively with our membership, and wider church family. A weekly notice sheet is distributed electronically to the whole church community to make sure all are aware of any key updates at least on a weekly basis.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Important updates are shared by email and members are encouraged to communicate with each other using the ChurchSuite data base to access contact information members have indicated they are happy to share. Church lunches were held after certain Sunday services to offer opportunities to get to know more people involved in the life of GCH and to make sure the wider church community understand any key decisions made by the charity.

Members meetings were held during the year with the opportunity to join each meeting remotely over Zoom offered to those unable to attend in-person. Between formal members meetings a member's newsletter was produced to ensure information updates are shared regularly. This practice is also designed to free-up time at members meeting for discussion and prayer.

The Trustees and Leadership Teams continue to make use of WhatsApp to ensure effective communication between and within teams.

The GCH website remains accessible and informative for our members, the existing local community, and new people moving into Halewood who may be interested in finding out more about the activities of GCH.

Care and safeguarding within Grace Church Halewood

The Trustees wish to ensure that each individual and family with links to GCH receive the contact and support they need and require:

- GCH's motivated care team is proactive in attempting to meet the needs of the GCH community wherever specific needs arise and are identified. This includes supporting the elderly, the more vulnerable, and offering practical support to those who benefit from the provision of meals following hospital discharge or the birth of a child. The Trustees wish to thank the care team for their work which often goes unnoticed by many but is very much appreciated by those who receive the care.
- GCH has a Safeguarding Team with a Designated Safeguarding Lead (DSL) and a Deputy DSL. The GCH Safeguarding policy will be reviewed during the next financial year.

Impact of Grace Church Halewood

Sunday morning services are held at Halewood Leisure Centre, and the Trustees are thankful for the ongoing positive relationship the charity enjoys with Leisure Centre staff. As well as renting meeting spaces each Sunday, GCH also rents office space within the Leisure Centre which offers both visibility and involvement with the Halewood local community, acting as a central hub. The church office offers people the ability to arrange confidential discussions with members of our staff team or simply drop in for more of an informal chat. The office is also used as a staff workspace, as well as hosting a range of meetings from coffee mornings, prayer meetings and acting as a base for a mid-week Grace Group.

More informal Sunday evening services were held elsewhere within the Halewood community, in three 2-month blocks, at New Hutte Neighbourhood Centre.

Various midweek activities were held for young people with two community toddler groups also meeting. A children's summer camp was held.

A wide range of events specifically for adults also took place throughout the year. Several Grace Groups meet in individual houses spread throughout local communities to support each other and provide study, prayer and opportunities to encourage one another. Bespoke one-off activities were held across the year to encourage the church community including Christmas events and sporting opportunities through badminton and cricket, with GCH having a team represented in the Liverpool Business Houses mid-week cricket league.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Local, regional and national cooperation by Grace Church Halewood

Grace Church Halewood is a member of the Fellowship of Independent Evangelical Churches (FIEC) which provides legal, professional and practical resources, support and training, along with networking opportunities for over 600 churches nationwide. Several of these partners are located across the northwest of England. This partnership and inter-church support and collaboration results in the provision of a range of support from the provision of speakers for each other's church meetings to one-on-one support and mentoring.

Members of GCH regularly attend and hold leadership positions in Bible Study Fellowship and others take an active role in the Liverpool City Region-wide Barnabas Bible Class. We partner with the North West Gospel Partnership and encourage the GCH family to take part in training, conferences and be involved in the networking opportunities offered across our region.

Partnership working within Halewood by Grace Church Halewood

As the number of new homes being built in east Halewood continues to increase, GCH offers opportunities for new members of the growing community to engage with the charity. We support the work of the New Hutte Neighbourhood Centre when they share specific needs resulting in assistance being given for their main Christmas Twinkle Twinkle event. In the run up to Christmas we held an event widely publicised for the whole community in a local woodland. Despite it being a major logistical project requiring the support of many from the church and a wide range of external local community groups and organisations, it proved to be a safe, extremely well received and attended event enjoyed by residents, Knowsley Council and key stakeholders alike.

We also work in partnership with Jaguar Land Rover, a significant local employer, to help their staff celebrate Christmas and other events.

Financial review of Grace Church Halewood

The Trustees acknowledge the generous giving of the fellowship, and the hard work of the Finance Team in accounting for and expending these funds over the reporting year. GCH relies entirely on the freewill giving of members and others sympathetic with our objectives and purposes, with no public appeals for money made. The modest balance in all accounts is in line with the Trustees expectations and wishes for the charity.

The Trustees of GCH aim to allocate 10% of income to mission activities outside of Halewood. This includes financial help to support a family engaged in world mission based in America as well as regular support for a missionary family working in PNG, Oceania.

When this report is compared with the formal Statement of Accounts of Grace Church Halewood, the Trustees wish to point out that we have identified restricted funds which refer to monies donated towards the Footprint Fund. This is money specifically designated to further our aim of identifying a building to provide our own premises within the Halewood community. The Trustees of GCH believe this would further the objectives and purposes of the charity. GCH has appointed Green Pastures, a professional design organisation, to help with our continuing discussions with Knowsley Council about land near to the Leisure Centre. Members have been kept regularly informed of these discussions.

Grace Church Halewood looking forward to 2025/2026 and beyond

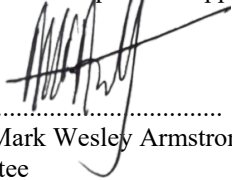
- Having reviewed the staffing provision and finances of GCH, we will seek to employ a youth pastor to focus on supporting teenage young people, as well as those moving into their 20's to ensure more of a smooth transition into adult church life
- We will review the GCH vision and values to ensure they continue to reflect the objectives and purposes of the charity
- The leadership teams with responsibility for the various meetings, including the Sunday evening service, will review these activities to ensure they continue to meet and align with the emerging new vision and values and current objectives and purposes of the charity

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

- We intend reviewing the areas of responsibilities for the deacons of GCH
- We will continue to work with Green Pastures as they support GCH's Footprint project, providing professional input into our discussions with Knowsley Council.

The annual report was approved by the trustees of the charity on 04/12/2025 and signed on its behalf by:



.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

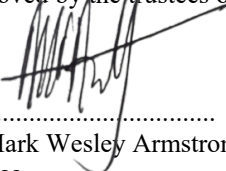
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 04/12/2025 and signed on its behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Independent Examiner's Report to the trustees of GRACE CHURCH HALEWOOD

I report to the trustees on my examination of the accounts of GRACE CHURCH HALEWOOD for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of GRACE CHURCH HALEWOOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since GRACE CHURCH HALEWOOD'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 ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of GRACE CHURCH HALEWOOD as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 05/12/2025

GRACE CHURCH HALEWOOD

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		47,836	473	48,309
Charitable activities		202,570	31,760	234,330
Other income		1,386	-	1,386
Total income		<u>251,792</u>	<u>32,233</u>	<u>284,025</u>
Expenditure on:				
Raising funds		<u>(188,651)</u>	<u>(5,889)</u>	<u>(194,540)</u>
Total expenditure		<u>(188,651)</u>	<u>(5,889)</u>	<u>(194,540)</u>
Net income		63,141	26,344	89,485
Gross transfers between funds		<u>4,050</u>	<u>(4,050)</u>	<u>-</u>
Net movement in funds		67,191	22,294	89,485
Reconciliation of funds				
Total funds brought forward		<u>113,276</u>	<u>165,366</u>	<u>278,642</u>
Total funds carried forward	8	<u>180,467</u>	<u>187,660</u>	<u>368,127</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		35,776	480	36,256
Charitable activities		158,478	11,070	169,548
Other income		2,188	-	2,188
Total income		<u>196,442</u>	<u>11,550</u>	<u>207,992</u>
Expenditure on:				
Raising funds		<u>(179,704)</u>	<u>(4,050)</u>	<u>(183,754)</u>
Total expenditure		<u>(179,704)</u>	<u>(4,050)</u>	<u>(183,754)</u>
Net income		<u>16,738</u>	<u>7,500</u>	<u>24,238</u>
Net movement in funds		16,738	7,500	24,238
Reconciliation of funds				
Total funds brought forward		<u>96,538</u>	<u>157,866</u>	<u>254,404</u>
Total funds carried forward	8	<u>113,276</u>	<u>165,366</u>	<u>278,642</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 8.

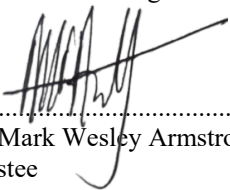
The notes on pages 10 to 15 form an integral part of these financial statements.

GRACE CHURCH HALEWOOD

(Registration number: 1153995)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	6	3,000	2,894
Cash at bank and in hand	7	<u>366,127</u>	<u>279,938</u>
		369,127	282,832
Creditors: Amounts falling due within one year		<u>(1,000)</u>	<u>(4,190)</u>
Net assets		<u>368,127</u>	<u>278,642</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	8	187,660	165,366
Unrestricted income funds			
Unrestricted funds		<u>180,467</u>	<u>113,276</u>
Total funds	8	<u>368,127</u>	<u>278,642</u>

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 04/12/2025 and signed on their behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

GRACE CHURCH HALEWOOD meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Furniture	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Restricted funds £	Total funds £
Donations and legacies;				
Donations from individuals	-	4,982	-	4,982
Gift aid reclaimed	-	42,854	473	43,327
Total for 2025	-	47,836	473	48,309
Total for 2024	625	35,151	480	36,256

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds		Restricted funds	Total funds
	Designated £	General £	£	£
	-	202,570	31,760	234,330
Total for 2025	-	202,570	31,760	234,330
Total for 2024	2,500	155,978	11,070	169,548

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	44,461	44,461
At 31 March 2025	44,461	44,461
Depreciation		
At 1 April 2024	44,461	44,461
At 31 March 2025	44,461	44,461
Net book value		
At 31 March 2025	-	-
At 31 March 2024	-	-

6 Debtors

	2025 £	2024 £
Other debtors	3,000	2,894

7 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	366,127	279,938

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General	85,151	250,792	(188,651)	(55,950)	91,342
<i>Designated</i>					
Footprint	25,000	-	-	30,000	55,000
Future staffing	3,125	1,000	-	30,000	34,125
	<u>28,125</u>	<u>1,000</u>	<u>-</u>	<u>60,000</u>	<u>89,125</u>
Total unrestricted funds	<u>113,276</u>	<u>251,792</u>	<u>(188,651)</u>	<u>4,050</u>	<u>180,467</u>
Restricted funds					
Footprint	161,316	32,233	(5,889)	-	187,660
Children's worker	4,050	-	-	(4,050)	-
Total restricted funds	<u>165,366</u>	<u>32,233</u>	<u>(5,889)</u>	<u>(4,050)</u>	<u>187,660</u>
Total funds	<u>278,642</u>	<u>284,025</u>	<u>(194,540)</u>	<u>-</u>	<u>368,127</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £	
Unrestricted funds					
<i>General</i>					
General	71,538	193,317	(179,704)	85,151	
<i>Designated</i>					
Footprint	25,000	-	-	25,000	
Future staffing	-	3,125	-	3,125	
	<u>25,000</u>	<u>3,125</u>	<u>-</u>	<u>28,125</u>	
Total unrestricted funds	<u>96,538</u>	<u>196,442</u>	<u>(179,704)</u>	<u>113,276</u>	
Restricted					
Footprint	157,866	3,450	-	161,316	
Children's worker	-	8,100	(4,050)	4,050	
Total restricted funds	<u>157,866</u>	<u>11,550</u>	<u>(4,050)</u>	<u>165,366</u>	
Total funds	<u>254,404</u>	<u>207,992</u>	<u>(183,754)</u>	<u>278,642</u>	

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Current assets	92,342	89,125	187,660	369,127
Current liabilities	(1,000)	-	-	(1,000)
Total net assets	<u>91,342</u>	<u>89,125</u>	<u>187,660</u>	<u>368,127</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Current assets	89,341	28,125	165,366	282,832
Current liabilities	(4,190)	-	-	(4,190)
Total net assets	<u>85,151</u>	<u>28,125</u>	<u>165,366</u>	<u>278,642</u>

10 Related party transactions

11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	<u>108,036</u>	<u>115,629</u>

No employee received emoluments of more than £60,000 during the year

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Analysis of support costs

Support costs allocated to charitable activities

		Administration costs £	Total 2025 £
	Basis of allocation		
Premises/Video conferencing		36,482	36,482
Mission		11,600	11,600
Caring		1,293	1,293
Training, Children & Youth work		24,319	24,319
Outreach		7,113	7,113
Support ministries		3,991	3,991
Accountancy		1,706	1,706
		<u>86,504</u>	<u>86,504</u>
		Administration costs £	Total 2024 £
	Basis of allocation		
Premises/Video conferencing		30,901	30,901
Mission		13,170	13,170
Caring		1,627	1,627
Training, Children & Youth work		11,814	11,814
Outreach		4,970	4,970
Support ministries		3,949	3,949
Accountancy		1,694	1,694
		<u>68,125</u>	<u>68,125</u>

GRACE CHURCH HALEWOOD

England & Wales - Charity number 1153995

Accounts

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2024

GRACE CHURCH HALEWOOD

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GRACE CHURCH HALEWOOD

Reference and Administrative Details

Trustees	Mr Bryan Walsh
	Mr Edward Boyes
	Mr Jamie Robert Sparkes
	Mr Sydney Alexander Elliott
	Mr Rodney Wort
	Mr Mark Wesley Armstrong
	Mr Stephen David Wells
Charity Registration Number	1153995
Principal Office	9 Hedingham Close Halewood L26 6LX
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

GRACE CHURCH HALEWOOD

Trustees' Report

An introduction to Grace Church Halewood

Grace Church Halewood was constituted in 2006 and registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) in 2013. This ninth Annual Report is prepared in accordance with our obligations as a CIO and relates to the period from 1st April 2023 to 31st March 2024.

Aims and purposes of Grace Church Halewood

The Trustees are responsible for the objectives of the charity. Grace Church Halewood specifically seeks to advance the Christian faith for the benefit of the public in Halewood, Knowsley and beyond, and to relieve distress in these areas and elsewhere.

Leadership within Grace Church Halewood

Leadership responsibilities are shared by the Trustees, who are also elders of the church, with a group of men and women appointed as Deacons, along with a group of ministry leaders. One of the Trustees continues to be specifically employed as the principal teaching elder who also delivers bespoke pastoral care for the members, and the wider community, whenever he becomes aware of such needs. Throughout the year we had a team of seven elders serving in our Church leadership team. This figure includes the teaching elder.

In addition, during the reporting year, we had two full-time employees who focussed on supporting and mentoring our young people with one overseeing the under 11-year-olds and the other working with those of secondary school age. We also have another part time employee who works primarily to support effective administration within Grace Church.

Membership of, and attendance at, Grace Church Halewood

During the period of this report, Grace Church had an active membership of some 100. Many more individuals and families attend services each Sunday. There is a wide range of children's and youth ministries also taking place each Sunday and across the week. Numbers are further boosted with people watching our morning service live on-line and through the church website after the service.

Communication within Grace Church Halewood

The Trustees recognise the need and value of communicating regularly and effectively with our membership. Three in-person members meetings were held during the year with the opportunity to join over Zoom offered to those unable to attend the venue. Between these formal meetings a member's newsletter is produced to ensure regular updates are shared which also had the effect of freeing up some time at members meeting for more discussion. Important updates are shared by email and members are encouraged to communicate with each other using the ChurchSuite data base to access contact information members have indicated they are happy to share. Church lunches are held after a Sunday service to make sure the wider church community understand any key discussion points and decisions made by the charity. A weekly notice sheet is distributed electronically to the whole church community.

The Trustees and Leadership Teams continue to make use of WhatsApp to ensure speedy communication between and within teams. Our website was refreshed following a rebranding exercise undertaken by the staff team. This was to ensure it remains accessible and informative for our members, the existing local community, new people moving into Halewood, and others interested in our activities.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Impact and achievements of Grace Church Halewood

Sunday morning services are held at Halewood Leisure Centre and the Trustees are thankful for the ongoing positive relationship the charity enjoys with Leisure Centre staff. The charity also rents office space within the Leisure Centre which offers some visibility and involvement with the local community. It is a central hub where people can drop in, arrange to chat confidentially with one of our staff team, hold staff team and other meetings, as well as hosting smaller gatherings such as coffee mornings. More informal Sunday evening services were held at New Hutte Neighbourhood Centre in three 2-month blocks.

Various midweek activities are held for young people with two community toddler groups also meeting. During the summer we were able to partner with a local Church to hold a children's summer camp, supporting this event by sending both children and adult worker volunteers.

A wide range of events specifically for adults also takes place throughout the year. Several Grace Groups meet in houses spread throughout local communities to support each other and provide study, prayer and opportunities to encourage one another. Bespoke one-off activities were held across the year to encourage the church community including running an on-line marriage course. Sporting opportunities include badminton and cricket. We also supported a local food bank.

Care Team of Grace Church Halewood

The Trustees wish to ensure that each individual and family with links to Grace Church receive the contact and support they need. Grace's care team of motivated and proactive ladies attempt to meet the needs of our church community wherever specific needs arise and are identified, supporting the elderly, the more vulnerable and offering practical support to those who benefit from the provision of meals following hospital discharge or the birth of a child. The Trustees wish to thank the care team for their work which often goes unnoticed by many.

Local, regional and national cooperation by Grace Church Halewood

Grace Church Halewood is a member of the Fellowship of Independent Evangelical Churches (FIEC) which provides legal, professional and practical resources, support and training, along with networking opportunities with over 600 churches nationwide. Several of these partners are located across the Liverpool City Region and northwest of England. This partnership and inter-church support and collaboration results in the provision of a range of support from the provision of speakers for each other's church meetings to one-on-one support and mentoring.

Members of the church regularly attend and hold leadership positions in Bible Study Fellowship and others take an active role in the Liverpool City Region-wide Barnabas Bible Class. We partner with the North West Gospel Partnership and encourage the Grace community to take part in training, conferences and be involved in the networking opportunities that is offered across our region.

Partnership working within Halewood

As the number of new homes being built in east Halewood increases, Grace Church offers opportunities for new members of the growing community to engage with the charity. We supported the work of the New Hutte Neighbourhood Centre when they share specific needs resulting in assistance being given for their main Christmas event, 'Twinkle Twinkle'. In the run up to Christmas we held an event widely publicised for the whole community in a local woodland. Despite it being a major logistical project requiring the support of many from the church and a wide range of local community groups and organisations, it proved to be a safe, extremely well received and attended event enjoyed by residents and key stakeholders alike. We also worked in partnership with Jaguar Land Rover to help their staff celebrate Christmas.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Financial review of Grace Church Halewood

The Trustees acknowledge the generous giving of the fellowship, and the hard work of the Finance Team in accounting for and expending these funds over the reporting year. Grace Church relies entirely on the freewill giving of members and others sympathetic with our aims, purposes and objectives and no public appeals for money are made. The modest balance in all accounts is in line with the Trustees expectations and wishes for the charity.

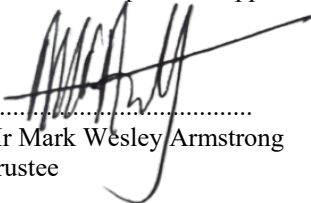
Trustees allocate 10% of income to Mission activities outside of Grace Church. This includes financial help to support a family engaged in world mission based in America as well as regular support for two separate missionary families working in Papua New Guinea. We have also supported the work of Open-Air Mission, Faith in Kids and FIEC.

When this report is compared with the formal Statement of Accounts of Grace Church, the Trustees wish to point out that we have identified restricted funds which refer to monies donated towards the 'Footprint Fund.' This is money specifically designated to further our aim of identifying a building to provide our own premises in the Halewood neighbourhood. The Trustees believe this would further the aims of the charity and discussions continue to be held with Knowsley Council about potential sites. Subsequently, the Council carried out a public consultation exercise about a comprehensive redesign of the area around Halewood Leisure Centre which identified a possible site for a church building.

Looking forward to 2024/25 and beyond

- We will review our Church vision and values to ensure they continue to reflect the objectives of the charity.
- We intend seeking the support of a professional design and build organisation to further support our Footprint project.
- We intend working with the Trustee with responsibility for the delivery of regular bible teaching to plan for a Sabbatical period during the summer months of 2024. Further discussions will also be held with this Trustee about effective succession planning as he starts thinking about retirement timescales.
- We intend reviewing the areas of responsibilities for the elders and roles of deacons.
- The leadership teams with responsibility for the regular mid-week meetings that take place in homes and the Sunday evening service will review these activities to ensure they continue to meet the objectives of the charity.
- We benefit from many children and young people attending Grace Church Halewood with various activities held each Sunday and throughout the week. Having employed another full-time member of staff to work specifically with our children aged 0-11 years during the previous reporting period, we will review the staffing provision centring on both the benefits of the current roles provide as well as the associated financial considerations.

The annual report was approved by the trustees of the charity on 7 October 2024 and signed on its behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

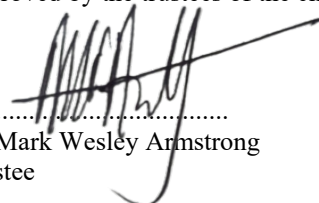
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 October 2024 and signed on its behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Independent Examiner's Report to the trustees of GRACE CHURCH HALEWOOD

I report to the trustees on my examination of the accounts of GRACE CHURCH HALEWOOD for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of GRACE CHURCH HALEWOOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of GRACE CHURCH HALEWOOD as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 18/01/2025

GRACE CHURCH HALEWOOD

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		35,776	480	36,256
Charitable activities		158,478	11,070	169,548
Other income		2,188	-	2,188
Total income		196,442	11,550	207,992
Expenditure on:				
Raising funds		(179,704)	(4,050)	(183,754)
Total expenditure		(179,704)	(4,050)	(183,754)
Net income		16,738	7,500	24,238
Net movement in funds		16,738	7,500	24,238
Reconciliation of funds				
Total funds brought forward		96,538	157,866	254,404
Total funds carried forward	9	113,276	165,366	278,642
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		27,550	-	27,550
Charitable activities		127,507	960	128,467
Total income		155,057	960	156,017
Expenditure on:				
Raising funds		(159,907)	-	(159,907)
Other expenditure	4	(3,244)	-	(3,244)
Total expenditure		(163,151)	-	(163,151)
Net (expenditure)/income		(8,094)	960	(7,134)
Net movement in funds		(8,094)	960	(7,134)
Reconciliation of funds				
Total funds brought forward		104,632	156,906	261,538
Total funds carried forward	9	96,538	157,866	254,404

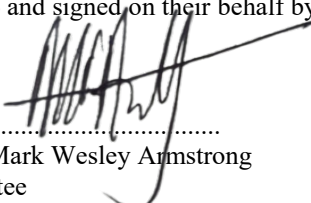
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

GRACE CHURCH HALEWOOD

(Registration number: 1153995)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	2,894	2,559
Cash at bank and in hand	8	<u>279,938</u>	<u>254,313</u>
		282,832	256,872
Creditors: Amounts falling due within one year		<u>(4,190)</u>	<u>(2,468)</u>
Net assets		<u>278,642</u>	<u>254,404</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	165,366	157,866
Unrestricted income funds			
Unrestricted funds		<u>113,276</u>	<u>96,538</u>
Total funds	9	<u>278,642</u>	<u>254,404</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 7 October 2024 and signed on their behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

GRACE CHURCH HALEWOOD meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Furniture	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Restricted funds £	Total funds £
Donations and legacies;				
Gift aid reclaimed	625	35,151	480	36,256
Total for 2024	<u>625</u>	<u>35,151</u>	<u>480</u>	<u>36,256</u>
Total for 2023	<u>-</u>	<u>27,550</u>	<u>-</u>	<u>27,550</u>

3 Income from charitable activities

	Unrestricted funds Designated £	General £	Restricted funds £	Total funds £
	2,500	155,978	11,070	169,548
Total for 2024	<u>2,500</u>	<u>155,978</u>	<u>11,070</u>	<u>169,548</u>
Total for 2023	<u>-</u>	<u>127,507</u>	<u>960</u>	<u>128,467</u>

4 Other expenditure

	Unrestricted funds General £	Total funds £
Note		
Total for 2024	<u>-</u>	<u>-</u>
Total for 2023	<u>3,244</u>	<u>3,244</u>

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	44,461	44,461
At 31 March 2024	44,461	44,461
Depreciation		
At 1 April 2023	44,461	44,461
At 31 March 2024	44,461	44,461
Net book value		
At 31 March 2024	-	-
At 31 March 2023	-	-

7 Debtors

	2024 £	2023 £
Other debtors	2,894	2,559

8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	279,938	254,313

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

9 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General	71,538	193,317	(179,704)	85,151
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Future staffing	-	3,125	-	3,125
	<u>25,000</u>	<u>3,125</u>	<u>-</u>	<u>28,125</u>
Total unrestricted funds	<u>96,538</u>	<u>196,442</u>	<u>(179,704)</u>	<u>113,276</u>
Restricted funds				
Footprint	157,866	3,450	-	161,316
Children's worker	-	8,100	(4,050)	4,050
Total restricted funds	<u>157,866</u>	<u>11,550</u>	<u>(4,050)</u>	<u>165,366</u>
Total funds	<u>254,404</u>	<u>207,992</u>	<u>(183,754)</u>	<u>278,642</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	79,632	155,057	(163,151)	71,538
<i>Designated</i>				
Footprint	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Total unrestricted funds	104,632	155,057	(163,151)	96,538
Restricted				
Footprint	<u>156,906</u>	<u>960</u>	<u>-</u>	<u>157,866</u>
Total funds	<u>261,538</u>	<u>156,017</u>	<u>(163,151)</u>	<u>254,404</u>

10 Analysis of net assets between funds

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Current assets	89,341	28,125	165,366	282,832
Current liabilities	(4,190)	-	-	(4,190)
Total net assets	<u>85,151</u>	<u>28,125</u>	<u>165,366</u>	<u>278,642</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Current assets	74,006	25,000	157,866	256,872
Current liabilities	(2,468)	-	-	(2,468)
Total net assets	<u>71,538</u>	<u>25,000</u>	<u>157,866</u>	<u>254,404</u>

11 Related party transactions

12 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	<u>115,629</u>	<u>90,598</u>

No employee received emoluments of more than £60,000 during the year

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

14 Analysis of support costs

Support costs allocated to charitable activities

		Administration costs £	Total 2024 £
	Basis of allocation		
Premises/Video conferencing		30,901	30,901
Mission		13,170	13,170
Caring		1,627	1,627
Training, Children & Youth work		11,814	11,814
Outreach		4,970	4,970
Support ministries		3,949	3,949
Accountancy		1,694	1,694
		<u>68,125</u>	<u>68,125</u>
		Administration costs £	Total 2023 £
	Basis of allocation		
Premises/Video conferencing		32,335	32,335
Mission		16,075	16,075
Caring		870	870
Training, Children & Youth work		12,300	12,300
Outreach		3,629	3,629
Support ministries		2,588	2,588
Accountancy		1,513	1,513
		<u>69,310</u>	<u>69,310</u>

GRACE CHURCH HALEWOOD

England & Wales - Charity number 1153995

Accounts

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2023

GRACE CHURCH HALEWOOD

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GRACE CHURCH HALEWOOD

Reference and Administrative Details

Trustees	Mr Bryan Walsh
	Mr Edward Boyes
	Mr Jamie Robert Sparkes
	Mr Sydney Alexander Elliott
	Mr Rodney Wort
	Mr Mark Wesley Armstrong
Charity Registration Number	Mr Stephen David Wells
	1153995
Principal Office	9 Hedingham Close
	Halewood
	L26 6LX
Independent Examiner	GRC Accountants Limited
	166 Banks Road
	West Kirby
	Wirral
	CH48 0RH

GRACE CHURCH HALEWOOD

Trustees' Report

Introduction to Grace Church

Grace Church Halewood was constituted in 2006 and registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) in 2013. This eighth Annual Report is prepared in accordance with our obligations as a CIO and relates to the period from 1st April 2022 to 31st March 2023.

Aims and purposes of Grace Church

The Trustees are responsible for the objectives of the charity. Grace Church Halewood specifically seeks to advance the Christian faith for the benefit of the public in Halewood, Knowsley and beyond, and to relieve distress in these areas and elsewhere.

Grace Church leadership

Grace Church leadership duties are shared by the Trustees, who are also elders, a group of men and women appointed as Deacons, and a group of ministry leaders. One of the Trustees is specifically employed as the principal teaching elder who also delivers specific and bespoke pastoral care for the members, and the wider community, whenever he becomes aware of such needs. Throughout the year we had a team of seven elders serving in our Church leadership team, a figure which includes the teaching elder.

In addition, we now have two full-time employees who focus on supporting and mentoring our young people with one overseeing the under 11-year-olds and the other working with those of secondary school age. The second employee was appointed from January on an initial fixed term basis. We also have another part time employee who works primarily to support effective administration within Grace Church.

Grace Church membership and Sunday attendance

During the period of this report, Grace Church had an active membership of some 100. Many more individuals and families attend services each Sunday with a wide range of children's and youth ministries also taking place. Numbers are further boosted with people watching our morning service on-line.

Communication within Grace Church

The Trustees recognise the need for, and understand the value of, communicating regularly and effectively with our membership. Having held formal member meetings over Zoom during the previous financial year in response to members' on-going concerns over the impact of COVID-19 restrictions, members were encouraged to attend in-person the three member meetings that took place during the year. Those unable to attend were again offered the opportunity to join each meeting over Zoom. To help improve communication between meetings and make the actual member meetings more streamlined, a member's newsletter is now produced between each formal meeting containing regular updates. Church lunches are held after a Sunday service to also make sure the wider church community understand any key decisions made by the charity. Weekly notice sheets are also distributed electronically, important updates are shared by email and members are encouraged to communicate with each other using the ChurchSuite data base to access contact information members are prepared to share.

The Trustees and Leadership Teams also make use of WhatsApp to ensure quick and effective communication between individuals and within groups. Communication was further enhanced during the year when Grace Church adopted Microsoft Office 365. Our church website is also updated regularly with useful resources as well as information on upcoming events.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Grace Church achievements and performance

As the country moved further away from COVID restrictions the trustees were very aware that some people, especially the older generation, continued to feel somewhat isolated and anxious about going out. We therefore continued to make sure that each individual and family linked to Grace Church had the contact and support they needed. Our care team continued to meet the needs of the elderly, the more vulnerable and others within our church community where specific needs were identified.

As well as meeting at Halewood Leisure Centre for our Sunday morning service, we also rent office space. This has resulted in more visibility and involvement with the local community by offering a central hub where people can drop in and chat to one of our staff or members. Coffee mornings are also hosted in the office.

As well as various midweek activities being held for young people and toddlers, a wide range of events are also held for adults. Several 'Grace Groups' meet in houses spread throughout local communities to support each other and provide study opportunities with, following a review, more intergenerational groups. Bespoke men's and ladies' activities were held across the year to encourage those meeting together and sporting activities offered included football, badminton and cricket.

Local, regional and national cooperation

Grace Church is a member of the Fellowship of Independent Evangelical Churches (FIEC) which provides legal and professional support, training, useful resources and networking opportunities with over 600 churches. We also partner with other churches in the Liverpool City Region and beyond to further teaching and education aims through inter-church support and collaboration, providing speakers for each other's church meetings. Members of the church attend and hold leadership positions in Bible Study Fellowship and others take an active role in the city-wide Barnabas Bible Class. We also partner with the North West Gospel Partnership, which provides training, conferences and networking support for churches in this region.

Grace Church mission and evangelism

As the number of new homes being built in east Halewood increases, Grace Church offers opportunities for the growing, wider community to engage with us. We continue to support the work of the New Hutte Neighbourhood Centre when they raise specific needs such as helping with their main Christmas event, 'Twinkle Twinkle'. At Christmas we held an event widely publicised for the whole community in a local woodland area. This was a major logistical operation requiring the support of many from the church and local community groups. It was well attended and well received by locals and stakeholders alike.

We held an on-line marriage course using our website to invite other people to join in and during the summer we were able to partner with a local Church for our children's summer camp, sending both children and adult worker volunteers.

Financial review

The Trustees acknowledge the generous giving of the fellowship, and the hard work of the Finance Team in accounting for and expending these funds over the financial year. The modest balance in all accounts is entirely in line with the Trustees expectations and wishes for the Charity. Grace Church relies entirely on the freewill giving of members and others sympathetic with our aims, purposes and objectives and no public appeals for money are made.

Grace Church allocates 10% of our income to Mission activities outside of Halewood. This includes financial help to support a family engaged in world mission based in America as well as regular support for two separate missionary families working in Papua New Guinea. We have also supported the work of Open-Air Mission, European Mission Fellowship and Faith in Kids.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

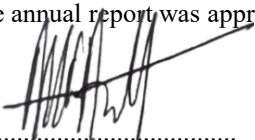
When cross referencing this report with the formal Accounts of Grace Church, it should be noted that we have identified restricted funds which refer to monies donated towards the 'Footprint Fund.' This is money specifically designated to further our aim of identifying a building to provide our own premises in the Halewood neighbourhood. We believe this provision would further the aims of the Charity.

Looking forward: 2023/24

Grace Church Halewood benefits from many children and young people attending the wide range of activities that take place each Sunday and throughout the week. To reflect this growing trend, during the financial year we employed another full-time member of staff to work with our children aged 0-11 years, initially on a fixed term basis of 12 months before a formal review takes place during the next financial year, centring on both the benefits of the role as well as financial considerations.

We also intend to review our Church vision and values, refresh the Grace Church 'branding' ahead of relaunching our web site to ensure it remains relevant, accessible, and informative for our members, the existing local community and new people moving into Halewood. We will also build our social media presence to again further our aims, purpose, and objectives.

The annual report was approved by the trustees of the charity on 16 October 2023 and signed on its behalf by:



.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

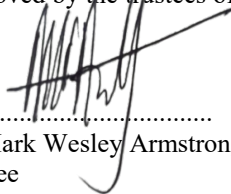
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16 October 2023 and signed on its behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Independent Examiner's Report to the trustees of GRACE CHURCH HALEWOOD

I report to the trustees on my examination of the accounts of GRACE CHURCH HALEWOOD for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of GRACE CHURCH HALEWOOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

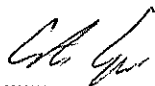
I report in respect of my examination of the GRACE CHURCH HALEWOOD's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of GRACE CHURCH HALEWOOD as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 29/01/2024

GRACE CHURCH HALEWOOD

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		27,550	-	27,550
Charitable activities		127,507	960	128,467
Total income		155,057	960	156,017
Expenditure on:				
Raising funds		(159,907)	-	(159,907)
Other expenditure	4	(3,244)	-	(3,244)
Total expenditure		(163,151)	-	(163,151)
Net (expenditure)/income		(8,094)	960	(7,134)
Net movement in funds		(8,094)	960	(7,134)
Reconciliation of funds				
Total funds brought forward		104,632	156,906	261,538
Total funds carried forward	9	96,538	157,866	254,404
		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		27,893	940	28,833
Charitable activities		124,766	18,121	142,887
Total income		152,659	19,061	171,720
Expenditure on:				
Raising funds		(153,157)	-	(153,157)
Other expenditure	4	(3,869)	-	(3,869)
Total expenditure		(157,026)	-	(157,026)
Net (expenditure)/income		(4,367)	19,061	14,694
Net movement in funds		(4,367)	19,061	14,694
Reconciliation of funds				
Total funds brought forward		108,999	137,845	246,844
Total funds carried forward	9	104,632	156,906	261,538

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.

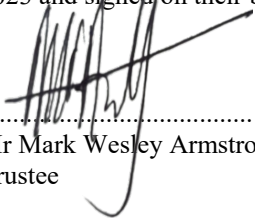
The notes on pages 9 to 15 form an integral part of these financial statements.

GRACE CHURCH HALEWOOD

(Registration number: 1153995)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	-	3,244
Current assets			
Debtors	7	2,559	2,679
Cash at bank and in hand	8	254,313	262,920
		256,872	265,599
Creditors: Amounts falling due within one year		(2,468)	(7,305)
Net current assets		254,404	258,294
Net assets		254,404	261,538
Funds of the charity:			
Restricted income funds			
Restricted funds	9	157,866	156,906
Unrestricted income funds			
Unrestricted funds		96,538	104,632
Total funds	9	254,404	261,538

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 16 October 2023 and signed on their behalf by:


.....
Mr Mark Wesley Armstrong
Trustee

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

GRACE CHURCH HALEWOOD meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Furniture	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Gift aid reclaimed	27,550	-	27,550
Total for 2023	<u>27,550</u>	<u>-</u>	<u>27,550</u>
Total for 2022	<u>27,893</u>	<u>940</u>	<u>28,833</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	127,507	960	128,467
Total for 2023	<u>127,507</u>	<u>960</u>	<u>128,467</u>
Total for 2022	<u>124,766</u>	<u>18,121</u>	<u>142,887</u>

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		3,244	3,244
Total for 2023		<u>3,244</u>	<u>3,244</u>
Total for 2022		<u>3,869</u>	<u>3,869</u>

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	44,461	44,461
At 31 March 2023	44,461	44,461
Depreciation		
At 1 April 2022	41,217	41,217
Charge for the year	3,244	3,244
At 31 March 2023	44,461	44,461
Net book value		
At 31 March 2023	-	-
At 31 March 2022	3,244	3,244

7 Debtors

	2023 £	2022 £
Other debtors	2,559	2,679

8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	254,313	262,920

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	79,632	155,057	(163,151)	71,538
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Total unrestricted funds	104,632	155,057	(163,151)	96,538
Restricted funds				
Footprint	156,906	960	-	157,866
Total funds	261,538	156,017	(163,151)	254,404
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	83,999	152,659	(157,026)	79,632
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Total unrestricted funds	108,999	152,659	(157,026)	104,632
Restricted				
Footprint	137,845	19,061	-	156,906
Total funds	246,844	171,720	(157,026)	261,538

10 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023 £
	General £	Designated £	£	
Current assets	74,006	25,000	157,866	256,872
Current liabilities	(2,468)	-	-	(2,468)
Total net assets	71,538	25,000	157,866	254,404

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	3,244	-	-	3,244
Current assets	83,693	25,000	156,906	265,599
Current liabilities	<u>(7,305)</u>	<u>-</u>	<u>-</u>	<u>(7,305)</u>
Total net assets	<u>79,632</u>	<u>25,000</u>	<u>156,906</u>	<u>261,538</u>

11 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	<u>90,598</u>	<u>76,632</u>

No employee received emoluments of more than £60,000 during the year

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

13 Analysis of support costs

Support costs allocated to charitable activities

	Administration costs £	Total 2023 £
Basis of allocation		
Premises/Video conferencing	32,335	32,335
Mission	16,075	16,075
Caring	870	870
Training, Children & Youth work	12,300	12,300
Outreach	3,629	3,629
Support ministries	2,588	2,588
Accountancy	1,513	1,513
	<u>69,310</u>	<u>69,310</u>
	Administration costs £	Total 2022 £
Basis of allocation		
Premises/Video conferencing	34,664	34,664
Mission	21,965	21,965
Caring	7,693	7,693
Training, Children & Youth work	7,635	7,635
Outreach	977	977
Support ministries	2,203	2,203
Accountancy	1,388	1,388
	<u>76,525</u>	<u>76,525</u>

GRACE CHURCH HALEWOOD

England & Wales - Charity number 1153995

Accounts

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2022

GRACE CHURCH HALEWOOD

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GRACE CHURCH HALEWOOD

Reference and Administrative Details

Trustees	Mr Bryan Walsh
	Mr Edward Boyes
	Mr Jamie Robert Sparkes
	Mr Sydney Alexander Elliott
	Mr Rodney Wort
	Mr Mark Wesley Armstrong
Charity Registration Number	Mr Stephen David Wells
	1153995
Principal Office	9 Hedingham Close
	Halewood
	L26 6LX
Independent Examiner	GRC Accountants Limited
	166 Banks Road
	West Kirby
	Wirral
	CH48 0RH

GRACE CHURCH HALEWOOD

Trustees' Report

Introduction

Grace Church Halewood was constituted in 2006, and registered with the Charity Commission as a Charitable Incorporated Organisation in 2013. This sixth Annual Report is prepared in accordance with our obligations as a CIO and relates to the period from 1st April 2021 to 31st March 2022.

Aims and Purposes

The Trustees are responsible for the objectives of the charity – specifically to advance the Christian faith for the benefit of the public in Knowsley and beyond, and to relieve distress here and elsewhere.

Achievements and performance

2021 saw the national emergence out of lockdown, the trustees had another set of circumstances to manage with a nervous community. Our aim to return to the activities that Grace Church had been running and involved in for the past number of years – namely the provision of weekly corporate public gatherings for worship and Bible teaching, needed to be done sensitively. During this period we need to reintroduce meeting together in person for Bible teaching and Worship and meeting together in smaller groups so that we could support and develop specific programmes for children, young people, families and the older generation.

On the 11 April we had our first in person service together, with reduced numbers we introduced a booking system and continued to stream our meetings live on our website for those who wanted to stay at home. We had to introduce thoughtful precautions and guidance in order to protect all who met as Covid-19 still presented as a real danger. These services were made accessible and available to the wider community and were very appreciated by all those who joined. Over time they grew in number as people became more confident to meet outside of their homes and in large groups. We used Bridge Chapel in Garston during this period as we needed a space large enough to ensure safety. At the beginning of August we then moved our services back to Halewood Leisure Centre and we began to rebuild.

It wasn't until September 2021 that we were able to begin our toddler, children's and youth groups. There was an immediate uptake for the groups as this younger generation had been isolated for so long. These meetings were attended by families who are members of our church and by families from the community, who were both known and new to us. Many of the older members of our community were still nervous about coming together in large groups. We began meeting in smaller groups for a coffee morning at a local coffee shop in September, and then reintroduced the larger meeting for them in January 2022. Attendance in this group grew slowly during this period.

As trustees we were very aware that people, especially the older generation were still feeling isolated and anxious about going out. During this period we continued to ensure that each family linked to Grace Church had the support they needed and our care group continued to ensure that the needs of the elderly and more vulnerable in our community were met by shopping for them, collecting prescriptions etc.

At Halewood Leisure Centre we rent office space that has increased our involvement in the local community and gives us a central hub where people can drop in and chat to one of our staff or members. We began to introduce a few more opportunities for people to meet in small numbers in this space however we were still unable to hold any groups in there due to space and lack of ventilation.

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Communication

We communicate regularly with our membership through weekly notice sheets and email updates, and member's meetings were held twice during this period on zoom. The Trustees and Leadership Teams use email, ChurchSuite, Google docs, WhatsApp and text messaging to ensure good contacts, and this is to be further developed in future. Our church website is updated regularly with resources as well as information on past and up and coming events; this, alongside the use of social media, has improved our communication with members, congregation and the wider community.

Management

The management of Grace Church is shared by the Trustees with a group of men and women appointed as Elders and Deacons, and an ad hoc group of 'Ministry Leaders'. One of the Trustees is specifically employed as the principal teaching elder, and offers particular pastoral care for the members, and a whole host of needs in the community which are brought to his attention. We have a team of seven elders serving in our Church management team.

In addition, we have a full time employee who focuses on supporting and mentoring young people. Also we have another part time employee who works primarily with the administration.

Membership, attendance and local impact

Grace Church in the period under review has an active membership of around 103. We have had large numbers of people watching our online services over the year, and a majority of the membership were actively involved in the services and in a range of online children's and youth ministries. The age range of regular attenders' spans 0 - 89 years.

Mission and Evangelism

Grace Church offers opportunities for the wider community to engage with us, there was a growing opportunity to do this as things began to reopen and we were able to mix more freely. We continued to support the work of New Hutte neighbourhood centre at Torrington Drive supporting their Christmas event, Twinkle Twinkle and they would contact us when specific needs arose. At Christmas we were able to form some small carol singing groups around local neighbourhoods. We were able to continue an online Christianity Explored Course on zoom and we held a second Marriage course virtually, using our website to invite other people to join in.

Grace Church allocates 10% of our income to Mission outside of Halewood; in the past year this has included financial help to students attending Gospel Partnership and Bible College Training, support for a couple engaged in world mission based in South Carolina, as well as regular support for a missionary couple and a new missionary family working in Papua New Guinea. We also have supported the work of Open Air Mission and Faith in Kids. Members of Grace Church have also chosen to help support other nationwide churches that are financially struggling. During the summer we were able to partner with a local Church for our children's summer camp (Bridge Camp) sending both children and adult workers.

Inter-church support and affiliations

Historically we have partnered with other churches in particular in South Liverpool in furthering the teaching and education aims of the charity, through inter-church meetings, providing speakers for church meetings, supporting the work of Liverpool Homeless outreach and the city-wide Barnabas Bible Class; we have also provided helpers for an annual Kids camp, which takes 60 children from different parts of the city region to a week-long holiday camp in Wales. Grace Church is a member of the Fellowship of Independent Evangelical Churches www.fiec.org.uk, which provides legal and professional support, training, and networking to more than 617 churches mainly in the UK. We also partner with the North West Partnership, which provides training, conferences and networking support for churches in the Region. www.northwestpartnership.com

GRACE CHURCH HALEWOOD

Trustees' Report (continued)

Financial Review

Grace Church relies entirely on the freewill giving of members and others sympathetic with our aims and objectives. No public appeals for money are made. The restricted funds shown in the Accounts refer to monies donated towards the 'Footprint Fund' to provide premises in the neighbourhood to further the aims of the Charity; the original project did not come to fruition, and the funds remain completely available for disposal by the Trustees. It remains our wish to identify a 'footprint' building in the community of Halewood.

The Trustees acknowledge the generous giving of the fellowship, and the hard work of the Finance Team in accounting for, and expending these funds over the period in question. The modest balance in all accounts is entirely in line with the Trustees expectations and wishes for the Charity.

Trustees

The Trustees have remained the same during the period under review.

The annual report was approved by the trustees of the charity on 27 January 2023 and signed on its behalf by:



.....
Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 January 2023 and signed on its behalf by:



.....
Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Independent Examiner's Report to the trustees of GRACE CHURCH HALEWOOD

I report to the trustees on my examination of the accounts of GRACE CHURCH HALEWOOD for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of GRACE CHURCH HALEWOOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

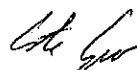
I report in respect of my examination of the GRACE CHURCH HALEWOOD's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of GRACE CHURCH HALEWOOD as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

30 January 2023

GRACE CHURCH HALEWOOD

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		27,893	940	28,833
Charitable activities		124,766	18,121	142,887
Total income		152,659	19,061	171,720
Expenditure on:				
Raising funds		(153,157)	-	(153,157)
Other expenditure	4	(3,869)	-	(3,869)
Total expenditure		(157,026)	-	(157,026)
Net (expenditure)/income		(4,367)	19,061	14,694
Net movement in funds		(4,367)	19,061	14,694
Reconciliation of funds				
Total funds brought forward		108,999	137,845	246,844
Total funds carried forward	9	104,632	156,906	261,538
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		27,337	8,121	35,458
Charitable activities		123,129	114,215	237,344
Total income		150,466	122,336	272,802
Expenditure on:				
Raising funds		(116,236)	-	(116,236)
Other expenditure	4	(3,869)	-	(3,869)
Total expenditure		(120,105)	-	(120,105)
Net income		30,361	122,336	152,697
Net movement in funds		30,361	122,336	152,697
Reconciliation of funds				
Total funds brought forward		78,638	15,509	94,147
Total funds carried forward	9	108,999	137,845	246,844

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 9.

GRACE CHURCH HALEWOOD

(Registration number: 1153995)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	3,244	7,113
Current assets			
Debtors	7	2,679	9,832
Cash at bank and in hand	8	<u>262,920</u>	<u>230,715</u>
		265,599	240,547
Creditors: Amounts falling due within one year		<u>(7,305)</u>	<u>(816)</u>
Net current assets		<u>258,294</u>	<u>239,731</u>
Net assets		<u>261,538</u>	<u>246,844</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	9	156,906	137,845
Unrestricted income funds			
Unrestricted funds		<u>104,632</u>	<u>108,999</u>
Total funds	9	<u>261,538</u>	<u>246,844</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 27 January 2023 and signed on their behalf by:



.....
Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

GRACE CHURCH HALEWOOD meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Reclassification of comparative amounts

There was a correction to 31 March 2021 where the gift aid claim had been overstated by £18,646, which had meant the other debtors had been overstated by £18,646 too.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Furniture	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Gift aid reclaimed	27,893	940	28,833
Total for 2022	<u>27,893</u>	<u>940</u>	<u>28,833</u>
Total for 2021	<u>27,337</u>	<u>8,121</u>	<u>35,458</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	124,766	18,121	142,887
Total for 2022	<u>124,766</u>	<u>18,121</u>	<u>142,887</u>
Total for 2021	<u>123,129</u>	<u>114,215</u>	<u>237,344</u>

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		3,869	3,869
Total for 2022		<u>3,869</u>	<u>3,869</u>
Total for 2021		<u>3,869</u>	<u>3,869</u>

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	44,461	44,461
At 31 March 2022	44,461	44,461
Depreciation		
At 1 April 2021	37,348	37,348
Charge for the year	3,869	3,869
At 31 March 2022	41,217	41,217
Net book value		
At 31 March 2022	3,244	3,244
At 31 March 2021	7,113	7,113

7 Debtors

	2022 £	2021 £
Other debtors	2,679	9,832

8 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	262,920	230,715

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

9 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	83,999	152,659	(157,026)	79,632
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Total unrestricted funds	108,999	152,659	(157,026)	104,632
Restricted funds				
Footprint	137,845	19,061	-	156,906
Total funds	246,844	171,720	(157,026)	261,538
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	53,638	150,466	(120,105)	83,999
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Total unrestricted funds	78,638	150,466	(120,105)	108,999
Restricted				
Footprint	15,509	122,336	-	137,845
Total funds	94,147	272,802	(120,105)	246,844

10 Analysis of net assets between funds

	Unrestricted funds General £	Designated £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	3,244	-	-	3,244
Current assets	83,693	25,000	156,906	265,599
Current liabilities	(7,305)	-	-	(7,305)
Total net assets	79,632	25,000	156,906	261,538

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		£ (As restated)
	£	£	£	
Tangible fixed assets	7,113	-	-	7,113
Current assets	77,702	25,000	137,845	240,547
Current liabilities	(816)	-	-	(816)
Total net assets	<u>83,999</u>	<u>25,000</u>	<u>137,845</u>	<u>246,844</u>

11 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	<u>76,632</u>	<u>74,964</u>

No employee received emoluments of more than £60,000 during the year

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

13 Analysis of support costs

Support costs allocated to charitable activities

		Administration costs £	Total 2022 £
	Basis of allocation		
Premises/Video conferencing		34,664	34,664
Mission		21,965	21,965
Caring		7,693	7,693
Training, Children & Youth work		7,635	7,635
Outreach		977	977
Support ministries		2,203	2,203
Accountancy		1,388	1,388
		<u>76,525</u>	<u>76,525</u>
		Administration costs £	Total 2021 £
	Basis of allocation		
Premises/Video conferencing		6,056	6,056
Mission		16,614	16,614
Caring		10,757	10,757
Training, Children & Youth work		4,099	4,099
Outreach		377	377
Support ministries		1,932	1,932
Accountancy		1,437	1,437
		<u>41,272</u>	<u>41,272</u>

GRACE CHURCH HALEWOOD

England & Wales - Charity number 1153995

Accounts

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2021

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
CH48 0RH

GRACE CHURCH HALEWOOD

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Statement of Financial Activities	7
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GRACE CHURCH HALEWOOD

Reference and Administrative Details

Trustees	Mr Bryan Walsh
	Mr Edward Boyes
	Mr Jamie Robert Sparkes
	Mr Sydney Alexander Elliott
	Mr Rodney Wort
	Mr Mark Wesley Armstrong
	Mr Stephen David Wells
Principal Office	9 Hedingham Close Halewood L26 6LX
Charity Registration Number	1153995
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

GRACE CHURCH HALEWOOD

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Introduction

Grace Church Halewood was constituted in 2006, and registered with the Charity Commission as a Charitable Incorporated Organisation in 2013. This sixth Annual Report is prepared in accordance with our obligations as a CIO and relates to the period from 1st April 2020 to 31st March 2021.

Aims and Purposes

The Trustees are responsible for the objectives of the charity – specifically to advance the Christian faith for the benefit of the public in Knowsley and beyond, and to relieve distress here and elsewhere.

Achievements and performance

With the Covid-19 outbreak in March 2020 the trustees had to manage a different set of circumstances. Our aim to grow and enhance the activities that Grace Church had been running and involved in for the past number of years – namely the provision of weekly corporate public gatherings for worship and Bible teaching, had to be rethought and done creatively. The collective support and encouragement of the church community was redone and we used technology to ensure there were ways we could support and develop specific programmes for children, young people, families and the older generation.

We had to react quickly to the changing situation. In order to continue meeting regularly we recorded our Sunday morning services which went live at 11am on a Sunday morning. This meant that we could all participate together at the same time on a Sunday morning, virtually. For the older generation with limited technology a DVD of the service was prepared and delivered so that they could feel part of the church community meeting at the same time. On a Sunday evening zoom meetings were held, this was an opportunity for people to meet in small groups to chat and share. Both of these services were made accessible and available to the wider community and were very appreciated by all those who joined.

During this period of time we were unable to run our weekly Toddler groups, the older generation were unable to meet and our youth work and children's work were all unable to run in person. To substitute this we did run a weekly meeting for our children and young people on zoom. This was an opportunity to encourage them as they were not in school or meeting with people regularly.

As trustees we were very aware that those less technically minded and those in the older generation were becoming increasingly isolated. We set up a system to ensure that each family linked to Grace Church was contacted each week to provide support. Our care group also ensured that the needs of the elderly and more vulnerable in our community were met by shopping for them, collecting prescriptions etc.

As restrictions eased slightly during the summer months we were able to encourage our small adult groups and young people's groups to meet in gardens in groups of six. This eased the sense of isolation and was an opportunity to rebuild a sense of community.

At Halewood Leisure Centre we rent office space that has increased our involvement in the local community and gives us a central hub where people can drop in and chat to one of our staff or members. When the centre was open during this time people were able to drop in, however in continuation with Covid guidelines we were unable to hold any groups due to space and lack of ventilation.

GRACE CHURCH HALEWOOD

Trustees' Report

Communication

We seek to communicate regularly with our membership through weekly notice sheets and email updates, and member's meetings were held twice a year on zoom. The Trustees and Leadership Teams use email, ChurchSuite, Google docs, WhatsApp and text messaging to ensure good contacts, and this is to be further developed in future. Our church website is updated regularly with resources as well as information on past and up and coming events; this, alongside the use of social media, has improved our communication with members, congregation and the wider community.

Management

The management of Grace Church is shared by the Trustees with a group of men and women appointed as Elders and Deacons, and an ad hoc group of 'Ministry Leaders'. One of the Trustees is specifically employed as the principal teaching elder, and offers particular pastoral care for the members, and a whole host of needs in the community which are brought to his attention. We have a team of seven elders serving in our Church management team.

In addition, we have a full time employee who focuses on supporting and mentoring young people. Also we have another part time employee who works primarily with the administration.

Membership, attendance and local impact

Grace Church in the period under review has an active membership of around 106. We have had large numbers of people watching our online services over the year, and a majority of the membership were actively involved in the services and in a range of online children's and youth ministries. The age range of regular attenders' spans 0 - 92 years.

Mission and Evangelism

Grace Church offers opportunities for the wider community to engage with us, however this was harder to do during this year. We were able to support the work of New Hutte neighbourhood centre at Torrington Drive by delivering hot meals three times a week to those in our local community who were isolated and in specific need. At Christmas we were able to form some small carol singing groups around local neighbourhoods and we produced an online Christmas nativity. During this time an online Christianity Explored Course ran on zoom and a Marriage course was held virtually, where a number of people from the community joined in.

As mentioned earlier our face to face /outreach ministries had to be suspended due to covid restrictions and we held our children's and youth works online.

Grace Church allocates 10% of our income to Mission outside of Halewood; in the past year this has included financial help to students attending Gospel Partnership and Bible College Training, support for a couple engaged in world mission based in South Carolina, as well as regular support for a missionary couple working in Papua New Guinea. We also have supported the work of Open Air Mission and Faith in Kids. Members of Grace Church have also chosen to help support other nationwide churches that are financially struggling. We would normally partner with a local Church for our children's summer camp (Bridge Camp) sending both children and adult workers. However due to Covid restrictions the camps were unable to take place during this period.

GRACE CHURCH HALEWOOD

Trustees' Report

Inter-church support and affiliations

Historically we have partnered with other churches in particular in South Liverpool in furthering the teaching and education aims of the charity, through inter-church meetings, providing speakers for church meetings, supporting the work of Liverpool Homeless outreach and the city-wide Barnabas Bible Class; we have also provided helpers for an annual Kids camp, which takes 60 children from different parts of the city region to a week-long holiday camp in Wales. Unfortunately when Covid restrictions were introduced much of this was put on pause and transferred online until spring 2021. Grace Church is a member of the Fellowship of Independent Evangelical Churches www.fiec.org.uk, which provides legal and professional support, training, and networking to more than 617 churches mainly in the UK. We also partner with the North West Partnership, which provides training, conferences and networking support for churches in the Region. www.northwestpartnership.com

Financial Review

Grace Church relies entirely on the freewill giving of members and others sympathetic with our aims and objectives. No public appeals for money are made. The restricted funds shown in the Accounts refer to monies donated towards the 'Footprint Fund' to provide premises in the neighbourhood to further the aims of the Charity; the original project did not come to fruition, and the funds remain completely available for disposal by the Trustees. It remains our wish to identify a 'footprint' building in the community of Halewood.

The Trustees acknowledge the generous giving of the fellowship, and the hard work of the Finance Team in accounting for, and expending these funds over the period in question. The modest balance in all accounts is entirely in line with the Trustees expectations and wishes for the Charity.

Trustees

The Trustees have remained the same during the period under review.

The annual report was approved by the trustees of the charity on 10 January 2022 and signed on its behalf by:



.....
Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 10 January 2022 and signed on its behalf by:



Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Independent Examiner's Report to the trustees of GRACE CHURCH HALEWOOD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of GRACE CHURCH HALEWOOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

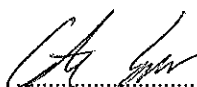
Independent examiner's statement

Since GRACE CHURCH HALEWOOD'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 ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of GRACE CHURCH HALEWOOD as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 27/01/2022
.....

GRACE CHURCH HALEWOOD

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		27,337	26,767	54,104
Charitable activities		123,129	114,215	237,344
Total income		150,466	140,982	291,448
Expenditure on:				
Raising funds		(116,236)	-	(116,236)
Other expenditure	6	(3,869)	-	(3,869)
Total expenditure		(120,105)	-	(120,105)
Net movement in funds		30,361	140,982	171,343
Reconciliation of funds				
Total funds brought forward		78,638	15,509	94,147
Total funds carried forward	12	108,999	156,491	265,490
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		47,698	-	47,698
Charitable activities		130,398	1,531	131,929
Total income		178,096	1,531	179,627
Expenditure on:				
Raising funds		(162,082)	-	(162,082)
Other expenditure	6	(3,869)	-	(3,869)
Total expenditure		(165,951)	-	(165,951)
Net income		12,145	1,531	13,676
Gross transfers between funds		(13,978)	13,978	-
Net movement in funds		(1,833)	15,509	13,676
Reconciliation of funds				
Total funds brought forward		80,471	-	80,471
Total funds carried forward	12	78,638	15,509	94,147

All of the charity's activities derive from continuing operations during the above two periods.

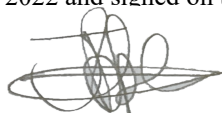
The funds breakdown for 2020 is shown in note 12.

GRACE CHURCH HALEWOOD

(Registration number: 1153995)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	7,113	10,982
Current assets			
Debtors	11	28,478	2,380
Cash at bank and in hand		<u>230,715</u>	<u>81,601</u>
		259,193	83,981
Creditors: Amounts falling due within one year		<u>(816)</u>	<u>(816)</u>
Net current assets		<u>258,377</u>	<u>83,165</u>
Net assets		<u>265,490</u>	<u>94,147</u>
Funds of the charity:			
Restricted funds		156,491	15,509
Unrestricted income funds			
Unrestricted funds		<u>108,999</u>	<u>78,638</u>
Total funds	12	<u>265,490</u>	<u>94,147</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 10 January 2022 and signed on their behalf by:



.....
Mr Jamie Robert Sparkes
Trustee

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

GRACE CHURCH HALEWOOD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Furniture	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General			
	£	£	£	£
Donations and legacies;				
Donations from individuals	-	-	-	18,349
Gift aid reclaimed	27,337	26,767	54,104	29,349
	<u>27,337</u>	<u>26,767</u>	<u>54,104</u>	<u>47,698</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General			
	£	£	£	£
	123,129	114,215	237,344	131,929
	<u>123,129</u>	<u>114,215</u>	<u>237,344</u>	<u>131,929</u>

4 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	<u>74,964</u>	<u>79,443</u>

No employee received emoluments of more than £60,000 during the year

5 Expenditure on raising funds

a) Investment management costs

		Unrestricted funds	Total 2021	Total 2020
	Note	General		
		£	£	£
Allocated support costs	7	41,272	41,272	82,639
		<u>41,272</u>	<u>41,272</u>	<u>82,639</u>

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Other expenditure

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Depreciation, amortisation and other similar costs	3,869	3,869	3,869
	<u>3,869</u>	<u>3,869</u>	<u>3,869</u>

7 Analysis of support costs

Support costs allocated to charitable activities

	Administration costs		
	£	Total	Total
		2021	2020
		£	£
Premises/Video conferencing	6,056	6,056	24,038
Mission	16,614	16,614	16,177
Caring	10,757	10,757	2,936
Training, Children & Youth work	4,099	4,099	10,374
New congregation setup	-	-	5,064
Outreach	377	377	5,447
Weekend away	-	-	14,580
Support ministries	1,932	1,932	2,436
Accountancy	1,437	1,437	1,587
	<u>41,272</u>	<u>41,272</u>	<u>82,639</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	44,461	44,461
At 31 March 2021	44,461	44,461
Depreciation		
At 1 April 2020	33,479	33,479
Charge for the year	3,869	3,869
At 31 March 2021	37,348	37,348
Net book value		
At 31 March 2021	7,113	7,113
At 31 March 2020	10,982	10,982

11 Debtors

	2021 £	2020 £
Other debtors	28,478	2,380

12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	53,638	150,466	(120,105)	83,999
<i>Designated</i>				
Footprint	25,000	-	-	25,000
Total unrestricted funds	78,638	150,466	(120,105)	108,999
Restricted funds				
Footprint	15,509	140,982	-	156,491
Total funds	94,147	291,448	(120,105)	265,490

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General	41,493	178,096	(165,951)	-	53,638
<i>Designated</i>					
Footprint	<u>38,978</u>	<u>-</u>	<u>-</u>	<u>(13,978)</u>	<u>25,000</u>
Total unrestricted funds	80,471	178,096	(165,951)	(13,978)	78,638
Restricted funds					
Footprint	<u>-</u>	<u>1,531</u>	<u>-</u>	<u>13,978</u>	<u>15,509</u>
Total funds	<u>80,471</u>	<u>179,627</u>	<u>(165,951)</u>	<u>-</u>	<u>94,147</u>

13 Analysis of net assets between funds

	Unrestricted funds			Restricted funds	Total funds
	General £	Designated £		£	£
Tangible fixed assets	7,113	-		-	7,113
Current assets	77,702	25,000		156,491	259,193
Current liabilities	<u>(816)</u>	<u>-</u>		<u>-</u>	<u>(816)</u>
Total net assets	<u>83,999</u>	<u>25,000</u>		<u>156,491</u>	<u>265,490</u>
	Unrestricted funds			Restricted funds	Total funds at 31 March 2020
	General £	Designated £		£	£
Tangible fixed assets	10,982	-		-	10,982
Current assets	43,472	25,000		15,509	83,981
Current liabilities	<u>(816)</u>	<u>-</u>		<u>-</u>	<u>(816)</u>
Total net assets	<u>53,638</u>	<u>25,000</u>		<u>15,509</u>	<u>94,147</u>

GRACE CHURCH HALEWOOD

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Analysis of net funds

	At 1 April 2020	Cash flow	At 31 March
	£	£	2021
			£
Cash at bank and in hand	81,601	149,114	230,715
Net funds	<u>81,601</u>	<u>149,114</u>	<u>230,715</u>
	At 1 April 2019	Cash flow	At 31 March
	£	£	2020
			£
Cash at bank and in hand	57,621	23,980	81,601
Net funds	<u>57,621</u>	<u>23,980</u>	<u>81,601</u>