

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
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

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.

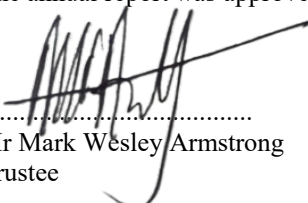
Trustees allocate 10% of income to Mission activities outside of Grace Church. This includes financial help to support a family engaged in world mission based in America as well as regular support for two separate missionary families working in Papua New Guinea. We have also supported the work of Open-Air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

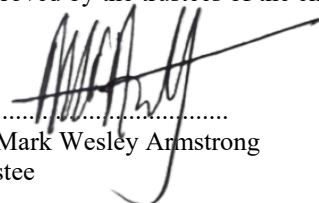
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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

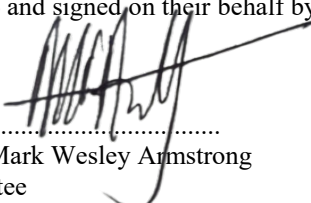
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

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	<u>104,632</u>	<u>155,057</u>	<u>(163,151)</u>	<u>96,538</u>
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>