

Charity registration number: 1153995

GRACE CHURCH HALEWOOD

Annual Report and Financial Statements

for the Year Ended 31 March 2025

GRACE CHURCH HALEWOOD

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

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	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

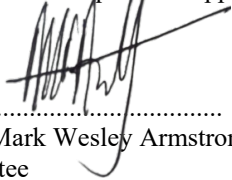
- Having reviewed the staffing provision and finances of GCH, we will seek to employ a youth pastor to focus on supporting teenage young people, as well as those moving into their 20's to ensure more of a smooth transition into adult church life
- We will review the GCH vision and values to ensure they 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.

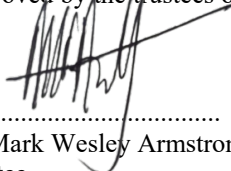
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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		251,792	32,233	284,025
Expenditure on:				
Raising funds		(188,651)	(5,889)	(194,540)
Total expenditure		(188,651)	(5,889)	(194,540)
Net income		63,141	26,344	89,485
Gross transfers between funds		4,050	(4,050)	-
Net movement in funds		67,191	22,294	89,485
Reconciliation of funds				
Total funds brought forward		113,276	165,366	278,642
Total funds carried forward	8	180,467	187,660	368,127
	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	8	113,276	165,366	278,642

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.

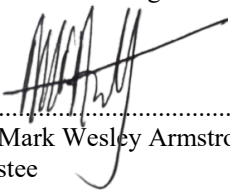
The notes on pages 10 to 15 form an integral part of these financial statements.

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>