

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2021

The Good News Church
Report and Accounts for the year ended 31 March 2021

Contents

	Page
Trustees Report	3
Statement of Trustees' Responsibilities	8
Examiners Report	9
Summary of Receipts and Payments	10
Statement of Assets and Liabilities	11
Notes to the Accounts	12
Detailed Analysis of Receipts and Payments	13
Analysis of Funds	14
Analysis of Grants	14

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	25 Buttermere Court Congleton Cheshire CW12 4JD

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Summary of the charity's main activities in relation to its objects

The Good News Community Church can look back on the financial year 2020 / 21 as a time that brought great challenge to the way we operate as a Church. For example, no in person Church Sunday services took place during that financial year due to Government and Local Authority pandemic restrictions and stipulations. The Community Hall that we use remained closed. During this time, we were able to talk about our return to use of the Hall with the Council's Communities Department and discuss the formulation of a COVID-19 risk assessment.

We quickly adapted and transferred our Church services to the Zoom online communications platform. While we felt that did not give us the same experience as in person services, we were very grateful for the better than expected outcome. We were able to establish a sense of community online, and the breakout room facility was used to great effect to encourage social interaction between attendees, and pastoral care. We were also able to invite guest speakers to share during our online services.

Formal and informal Church meetings, as well as prayer meetings took place online. This helped continuity in governance and administration as well as upholding the Church's House of Prayer vision. The Good News Community Church continued to emphasise its prayer vision as a foundation of the Church.

The Church office continues to be a great asset. This works well providing a location where administration of the Church can be managed effectively.

The Church's employed Financial and Administrative Assistant greatly contributed to sustaining the administration of the Church during 2020 / 21. With no weekly offerings taken in Hall services, we have successfully encouraged direct giving into the Church's bank account. The Trustees acknowledge the risks that the pandemic has created including to finances and continuity of attendance. However, I can report that the finances and attendance held up reasonably well.

We continued our participation in Harvest Alliance although for obvious reasons, the usual in person gatherings were very limited and restricted. Also, no Harvest Alliance pastoral visits to our Church took place. However, we met up with other Harvest Alliance leaders online and benefited from this input.

The restriction to our in person events gave us an opportunity to review some of our activities. Although our Families Together initiative continued until the first 'lockdown', after consultation with the Team, a decision was taken to discontinue this outreach.

Again, the Spirit Café outreach to the community in the Hall continued until February 2020. This had been very popular and very well attended. However, we were not able to continue this due to the restrictions. We hope to relaunch Spirit Café in the future.

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Summary of the charity's main activities in relation to its objects (cont)

The Church also continues to develop its relationship with Church groups in Cheshire including Hope in North East Cheshire which provides a platform to social and spiritual initiatives in the Macclesfield area.

The Church was able to again give to the following recipients:

- The Kenyan Children's Project – a UK charity operating in Western Kenya who care for children in the community and in a children's home, for those who have been abandoned. Increasingly this charity has been engaged in successful community projects.
- Iris Global – a charity with a UK branch that work worldwide but particularly in East and South Africa.
- Hope in North East Cheshire – church leaders forum and inter church projects.
- Supporting the work of Harvest Alliance
- The Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.
- Healing Rooms – a national 'marketplace' spiritual outreach that takes place in a café environment.
- The Hope Centre Charity in Macclesfield – for the provision of hot meals to local hostels

During the financial year 2020 / 21 the Church's expenditure dropped with no outlay for the cost of using the Community Hall. With this, and the background of hardship caused by the pandemic, we gave more money to needy causes than originally planned. This included local and international charities.

Also, I am pleased to report that there was an income surplus of £5,754 at the end of the financial year 2020 /21.

The Trustees are grateful for all those who have faithfully given to and served the Church over many years. Also, the Trustees acknowledge the hard work and commitment of our finance Trustee John Makinson.

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £5,754 (prior year net incoming £38,562).

The total reserves at the end of the year stand at £173,400 (prior year £167,646). Free unrestricted liquid reserves amounted to £173,361 (prior year £167,607).

**The Good News Church
Report and Accounts for the year ended 31 March 2021**

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin
J Makinson
A Smith

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
I Franklin
J Makinson
A Smith

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30 September 2021

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2021

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2021. (Rev October 2018)

Responsibilities and basis of report

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

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

Independent examiners statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 30 September 2021

The Good News Church
Report and Accounts for the year ended 31 March 2021

Statement of receipts and payments for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2021</u> <u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £	<u>2020</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	43,762	0	43,762	93,664
Income from sale of assets	0	0	0	0
Investment Income	299	0	299	345
Total Revenue Receipts	44,061	0	44,061	94,009
Capital Receipts	0	0	0	0
Total Receipts from all sources	44,061	0	44,061	94,009
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	28,709	0	28,709	36,757
Grants and donations	6,819	0	6,819	13,732
Administration	2,030	0	2,030	3,949
Governance	749	0	749	1,009
Total Revenue Payments	38,307	0	38,307	55,447
Capital payments	0	0	0	0
Total Payments	38,307	0	38,307	55,447
Net receipts / (payments) in year	5,754	0	5,754	38,562
Net Surplus / (net deficit) for year	5,754	0	5,754	38,562

The Good News Church
Report and Accounts for the year ended 31 March 2021

Statement of assets and liabilities as at the 31 March 2021

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	167,607	39	167,646	129,084
Surplus on receipts and payments account	5,754	0	5,754	0
Cash funds before transfers	173,361	39	173,400	129,084
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	173,361	39	173,400	167,646
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	1,972	0	1,972	2,693
Total value of other assets	1,972	0	1,972	2,693
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	400	0	400	400
Total value of liabilities	400	0	400	400
Total Assets less Liabilities	174,933	39	174,972	169,939

J Makinson
Trustee
Approved by the board of trustees on 30 September 2021

The Good News Church

Report and Accounts for the year ended 31 March 2021

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2021</u>	<u>2020</u>
Gross salaries and employers National Insurance	22,077	20,976
Pension costs	-	-
	<u>22,077</u>	<u>20,976</u>
 Average number of full time employees in year	 1.0	 0.9

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	36,143	0	36,143	85,992
Gift Aid recovered	7,619	0	7,619	7,672
Total Donations Received	43,762	0	43,762	93,664
Investment Income	299	0	299	345
Total Receipts	44,061	0	44,061	94,009
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross Wages and salaries - charitable activities	22,077	0	22,077	20,976
Outreach expenses	7	0	7	593
Visiting speakers	800	0	800	1,100
Travel and Subsistence	0	0	0	0
Training and conferences	100	0	100	2,816
	22,984	0	22,984	25,485
<i>Premises Costs</i>				
Rent payable	5,116	0	5,116	10,543
Insurance	609	0	609	652
Premises maintenance	0	0	0	77
	5,725	0	5,725	11,272
<i>General administrative expenses</i>				
Stationery and Printing	241	0	241	739
Subscriptions	816	0	816	907
Equipment expensed	840	0	840	1,106
Advertising and PR	133	0	133	1,197
	2,030	0	2,030	3,949
<i>Grants paid</i>				
Grants paid to individuals	0	0	0	1,866
Grants paid to institutions	6,819	0	6,819	11,866
Total grants paid	6,819	0	6,819	13,732
<i>Governance costs</i>				
Examiners Fees	360	0	360	360
Other Professional Fees	389	0	389	649
Total Governance Costs	749	0	749	1,009

The Good News Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

7. Analysis of funds at 31 March 2021

	<u>Balance</u> <u>at 1 Apr</u>			<u>Transfer</u> <u>between</u>	<u>Balance</u> <u>at 31 Mar</u>
	<u>2020</u>	<u>Receipts</u>	<u>Payments</u>	<u>Funds</u>	<u>2021</u>
	£	£	£	£	£
General Fund	74,325	39,432	(38,307)	0	75,450
Building Storehouse "Designated"	63,282	4,629	0	0	67,911
Storehouse "Designated"	30,000	0	0	0	30,000
	167,607	44,061	(38,307)	0	173,361
Restricted Funds	39	0	0	0	39
Total Funds	167,646	44,061	(38,307)	0	173,400

8. Analysis of Grants for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2021</u> <u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £	<u>2020</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Iris Ministries	1,220	0	1,220	720
Kenya Childrens Project	2,325	0	2,325	2,102
Harvest Alliance (Partners in Harvest)	2,174	0	2,174	4,244
Harvest Ministries	0	0	0	500
Hope in North East Cheshire	200	0	200	600
Hope Centre	500	0	500	500
Hope for Justice	0	0	0	500
CAP	0	0	0	600
UCB	0	0	0	600
Joseph Storehouse	200	0	200	700
Costa Healing Rooms Talke	200	0	200	600
Well Baptist Church Revival School	0	0	0	200
Total Grants to Institutions	6,819	0	6,819	11,866
Grants to Individuals	0	0	0	1,695
Total Grants in Year	6,819	0	6,819	13,561