

Charity Registered Number: 512488

**The Good News Church**  
**Report and Accounts**  
**For the year ended**  
**31 March 2023**

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2023**

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# The Good News Church

## Report and Accounts for the year ended 31 March 2023

### 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 2023**

### **Trustees Report**

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

The Trustees of the Good News Community Church recognise the year 2022 / 23 as a great milestone. In early May 2022 the Church celebrated its 40<sup>th</sup> birthday since its formation in 1982. Current and past Church members gathered with guests over the first weekend in May 2022 to celebrate what God had done through the Church and to look forward to what He has for us in the future. We had 2 days of praise, worship and fellowship with guest speakers to encourage us. There was a great sense of God's presence throughout the special event.

In the Autumn we were honoured to host the leader of the Silk Life Foodbank at our Harvest Service one Sunday morning. It was really inspiring to hear how the Foodbank started and the key role it is playing in supporting others in these challenging times. The Church is committed to supporting this amazing work in Macclesfield. Our Chair was able to be given a guided tour of the Foodbank workings in July 2022 and gained insight into the management and importance of this ministry.

The Church continued to hold its small prayer gatherings. These increased by one at the start of the year. The Church's vision to be a house of prayer for Macclesfield continues to gain traction. We see this as foundational to the fruitfulness of the Church.

The Spirit Café outreach continued throughout 2022 to 23 and we continue to see encouraging signs from this initiative. It has been a great opportunity to meet new folk who wish to grow spiritually, and we were able to demonstrate the gospel.

In October 2022 we started a community social with food on a once per month basis. This ran for the cold weather months. We found that guests came primarily for the social connection and the events were well received. The net effect was that our Church community was strengthened and we were able to reach out to new friends.

The Church's employed Financial and Administrative Assistant continues to provide great support to the Trustees for financial matters. The Church office continues to be a valuable facility for us.

We continued our participation in the Harvest Alliance network with our Leaders meeting other ministers in the Northern Hub gathering off and on throughout the year. We were able to host one of the Hub gatherings in Macclesfield. The online leader's meetings continue and are a good resource for us. In March 2022 our Pastors attended the Harvest Alliance leaders conference in Hemel Hempstead which is a great encouragement. We also benefit from occasional pastoral visits from Harvest Alliance Core Team Leaders.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in the Church leader's forum. Hope in NE Cheshire provides a platform for social and spiritual initiatives in the Macclesfield area that many smaller churches would not be able to sustain on their own. We are able to support these initiatives with an annual donation.

# The Good News Church

## Report and Accounts for the year ended 31 March 2023

### Trustees Report

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

During the financial year 2022 to 23, the Church was able to again give to the following recipients as part of its planned strategic giving:

- Kenyan Children's Project – a UK charity operating in Western Kenya who care for children in the community and in a children's rescue centre. Increasingly this charity has been involved in successful community projects.
- Iris Global – a charity with a UK branch that work worldwide including East and South Africa.
- Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.
- Hope in NE Cheshire – church leader's forum and inter church projects.
- The Spring of Hope – a UK based charity that supports a training school in India
- Harvest Alliance – the church grouping that we take part in.
- Silk Life Foodbank – the nominated Foodbank supported by the Churches of Macclesfield.

We are again pleased that there was an increase in unrestricted income for the financial year 2022 / 23 to £56,737. We are very grateful for the support of our members who have helped us by giving so generously.

Unrestricted expenditure for the financial year increased to £48,291 which left us with a surplus of £8,446.

The net surplus is greater than expected due to the delay that the Church has been experiencing in receiving invoices from some suppliers.

The Trustees acknowledge with gratitude all those who have faithfully given to and served the Church over many years. We also acknowledge the supportive work of our Finance Trustee and our Financial and Administrative Assistant

# The Good News Church

## Report and Accounts for the year ended 31 March 2023

### 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 £8,424 (prior year net incoming £7,933).

The total reserves at the end of the year stand at £189,757 (prior year £181,333). Free unrestricted liquid reserves amounted to £189,720 (prior year £181,274).

**The Good News Church  
Report and Accounts for the year ended 31 March 2023**

**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 2023**

### **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 9 January 2024

**Paul Entwistle**

Trustee

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2023**

**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 2023. (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 10 January 2024

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2023**

**Statement of receipts and payments for the year**

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £
<b>Receipts</b>				
Offerings and Gifts	56,621	208	56,829	49,433
Income from sale of assets	0	0	0	0
Investment Income	115	0	115	116
<b>Total Revenue Receipts</b>	<b>56,737</b>	<b>208</b>	<b>56,945</b>	<b>49,549</b>
Capital Receipts	0	0	0	0
<b>Total Receipts from all sources</b>	<b>56,737</b>	<b>208</b>	<b>56,945</b>	<b>49,549</b>
<b>Payments</b>				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	36,590	21	36,611	32,621
Grants and donations	7,739	208	7,947	5,354
Administration	2,962	0	2,962	2,809
Governance	1,000	0	1,000	832
<b>Total Revenue Payments</b>	<b>48,291</b>	<b>229</b>	<b>48,520</b>	<b>41,616</b>
Capital payments	0	0	0	0
<b>Total Payments</b>	<b>48,291</b>	<b>229</b>	<b>48,520</b>	<b>41,616</b>
<b>Net receipts / (payments) in year</b>	<b>8,446</b>	<b>(21)</b>	<b>8,424</b>	<b>7,933</b>
<b>Net Surplus / (net deficit) for year</b>	<b>8,446</b>	<b>(21)</b>	<b>8,424</b>	<b>7,933</b>

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2023**

**Statement of assets and liabilities as at the 31 March 2023**

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</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>
	£	£	£	£
<b>Cash funds</b>				
Cash funds and bank balances at start of year	181,274	59	181,333	173,400
Surplus on receipts and payments account	8,446	(21)	8,424	7,933
Cash funds before transfers	189,720	38	189,757	181,333
Transfers between funds	0	0	0	0
<b>Cash and bank balances at end of year</b>	<b>189,720</b>	<b>38</b>	<b>189,757</b>	<b>181,333</b>
<b>Other Assets</b>				
<i>Description of asset</i>				
Gift Aid Recoverable	3,774	0	3,774	1,310
<b>Total value of other assets</b>	<b>3,774</b>	<b>0</b>	<b>3,774</b>	<b>1,310</b>
<b>Liabilities</b>				
<i>Description of Liabilities</i>				
Examiners Fee	420	0	420	400
HMRC PAYE	929	0	929	920
Hire of Hall	2,427	0	2,427	1,961
<b>Total value of liabilities</b>	<b>3,776</b>	<b>0</b>	<b>3,776</b>	<b>3,281</b>
<b>Total Assets less Liabilities</b>	<b>189,718</b>	<b>38</b>	<b>189,755</b>	<b>179,362</b>

J Makinson  
Trustee  
Approved by the board of trustees on 9 January 2024

# The Good News Church

## Report and Accounts for the year ended 31 March 2023

### 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>2023</u>	<u>2022</u>
Gross salaries and employers National Insurance	22,352	22,427
Pension costs	-	-
	<u>22,352</u>	<u>22,427</u>
Average number of full time employees in year	1.0	1.0

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 2023**

**Notes to the accounts**

**6. Analysis of receipts and payments for the year**

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</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>
<b>Receipts</b>				
Donations	48,093	208	48,301	41,193
Gift Aid recovered	8,528	0	8,528	8,240
<b>Total Donations Received</b>	<b>56,621</b>	<b>208</b>	<b>56,829</b>	<b>49,433</b>
Investment Income	115	0	115	116
<b>Total Receipts</b>	<b>56,737</b>	<b>208</b>	<b>56,945</b>	<b>49,549</b>
<b>Payments</b>				
<b>Payments relating directly to charitable activities</b>				
Gross Wages and salaries - charitable activities	22,352	0	22,352	22,427
Outreach expenses	1,349	21	1,370	654
Visiting speakers	1,400	0	1,400	1,400
Travel and Subsistence	0	0	0	0
Training and conferences	0	0	0	60
	<b>25,101</b>	<b>21</b>	<b>25,122</b>	<b>24,541</b>
<b>Premises Costs</b>				
Rent payable	10,639	0	10,639	7,355
Insurance	658	0	658	619
Premises maintenance	192	0	192	106
	<b>11,489</b>	<b>0</b>	<b>11,489</b>	<b>8,080</b>
<b>General administrative expenses</b>				
Stationery and Printing	492	0	492	554
Subscriptions	1,184	0	1,184	1,358
Equipment expensed	567	0	567	383
Advertising and PR	718	0	718	515
	<b>2,962</b>	<b>0</b>	<b>2,962</b>	<b>2,809</b>
<b>Grants paid</b>				
Grants paid to individuals	300	0	300	0
Grants paid to institutions	7,439	208	7,647	5,354
	<b>7,739</b>	<b>208</b>	<b>7,947</b>	<b>5,354</b>
<b>Governance costs</b>				
Examiners Fees	400	0	400	400
Other Professional Fees	600	0	600	432
	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>832</b>

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2023**

**Notes to the accounts**

**7. Analysis of funds at the end of year**

	<u>Balance</u> <u>at 1 Apr</u>			<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2023</u>
	<u>2022</u> £	<u>Receipts</u> £	<u>Payments</u> £	£	£
General Fund	78,805	48,197	(45,082)	(364)	81,556
Harvest Alliance "Designated"	0	2,845	(3,209)	364	0
Building Storehouse "Designated"	72,469	5,695	0	0	78,164
Storehouse "Designated"	30,000	0	0	0	30,000
	<b>181,274</b>	<b>56,737</b>	<b>(48,291)</b>	<b>0</b>	<b>189,720</b>
Restricted Funds	59	208	(229)	0	38
<b>Total Funds</b>	<b>181,333</b>	<b>56,945</b>	<b>(48,520)</b>	<b>0</b>	<b>189,757</b>

**8. Analysis of Grants for the year**

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £
<b>Grants to Institutions</b>				
Iris Ministries	780	0	780	660
Kenya Childrens Project	1,200	0	1,200	1,200
Harvest Alliance	3,209	0	3,209	2,470
Hope in North East Cheshire	100	0	100	200
Hope Centre	200	0	200	200
Joseph Storehouse	200	0	200	200
Silk Life Church Foodbank	650	0	650	0
Spring of Hope Centre	600	208	808	0
Church on the Street	0	0	0	174
Tearfund Syrian Refugees	500	0	500	0
Welcome Churches	0	0	0	250
<b>Total Grants to Institutions</b>	<b>7,439</b>	<b>208</b>	<b>7,647</b>	<b>5,354</b>
<b>Grants to Individuals</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>Total Grants in Year</b>	<b>7,739</b>	<b>208</b>	<b>7,947</b>	<b>5,354</b>