

Charity Registered Number: 512488

**The Good News Church**  
**Report and Accounts**  
**For the year ended**  
**31 March 2024**

# The Good News Church

## Report and Accounts for the year ended 31 March 2024

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# The Good News Church

## Report and Accounts for the year ended 31 March 2024

### 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 2024**

### **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 2023 / 24 as one of transition.

Highlights of the year included visits from members of the Harvest Alliance UK Core Team. This included a pastoral visit that involved speaking at a service and as well giving advice. Also, we had 2 sessions with the UK Core Team leader that helped us to define more clearly what our core vision / mission is, and then to examine our activities to see if what we do is in line with this. This led to re wording of our mission statement which is now "A praying Church family that know Jesus and make Him known".

Towards the end of the financial year the decision was taken to discontinue our popular Spirit Café outreach. This outreach gave us an amazing opportunity to share the gospel. While this had been quite popular with the Spirit Café Team and guests, it was felt wise to concentrate on the up and running Community Meal Initiative and include the gospel in these outreach meals.

The community meals outreach continued in the financial year and we now have regular returning guests. We identified that 'poverty of relationship' is what many are feeling and this initiative helps to address this issue.

We were very pleased to welcome Derek and Penny Oliver of Route 61 International to one of our services. The Good News Community Church has been supporting this Charity financially. It was wonderful to hear how donations were being used. The Charity employs a pastor who supports and ministers to young people in Kenya's juvenile detention centres.

In the Autumn we were honoured to host Pastor Mick Fleming from Church on the Street at a service. He shared his life story and his amazing work in Burnley amongst those in poverty and ill health. Good News Community Church was able to make a donation to this ministry.

We were very pleased to host a team from the Healing Rooms Charity in one of our services. The Church continued to hold its small prayer gatherings with particular prayer activity at the start of the financial year. We see regular prayer as foundational to the fruitfulness of the Church.

The Church's employed Financial and Administrative Assistant continues to provide great support to the Trustees for financial matters. The Church office continued to be a useful 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 Good News Church**

### **Report and Accounts for the year ended 31 March 2024**

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

Our Pastors attended the Harvest Alliance leaders conference in Hemel Hempstead which is a great encouragement.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in Hope's Church leaders 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.

During the financial year 2023 to 24, 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 have cared for children in the community and in a children's rescue centre.

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.

Harvest Alliance – the church grouping that we take part in.

Silk Life Foodbank – the nominated Foodbank supported by the churches of Macclesfield.

Route 61 International – a UK based charity operating in Kenya reaching out to young people in the juvenile justice system.

Harvest Ministries – a charity that founded Spirit Café in the UK and trains teams to run this outreach in their areas.

We are again pleased that there was an increase in unrestricted income for the financial year 2023 / 24 to £58,485. We are very grateful for the support of our members who have helped us by giving for generously.

Unrestricted expenditure for the financial year increased to £51,907 which left us with a surplus of £6,579.

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 2024

### 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 £6,654 (prior year net incoming £8,424).

The total reserves at the end of the year stand at £196,411 (prior year £189,757). Free unrestricted liquid reserves amounted to £196,299 (prior year £189,720).

# **The Good News Church**

## **Report and Accounts for the year ended 31 March 2024**

### **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 FCMA 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 2024**

### **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 25 August 2024

**Paul Entwistle**

Trustee

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2024**

**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 2024. (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 FCMA 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 25 August 2024

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2024**

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

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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>				
Offerings and Gifts	57,600	445	58,045	56,829
Income from sale of assets	0	0	0	0
Investment Income	886	0	886	115
<b>Total Revenue Receipts</b>	<b>58,486</b>	<b>445</b>	<b>58,931</b>	<b>56,945</b>
Capital Receipts	0	0	0	0
<b>Total Receipts from all sources</b>	<b>58,486</b>	<b>445</b>	<b>58,931</b>	<b>56,945</b>
<b>Payments</b>				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	40,954	0	40,954	36,611
Grants and donations	6,786	370	7,156	7,947
Administration	3,286	0	3,286	2,962
Governance	881	0	881	1,000
<b>Total Revenue Payments</b>	<b>51,907</b>	<b>370</b>	<b>52,277</b>	<b>48,520</b>
Capital payments	0	0	0	0
<b>Total Payments</b>	<b>51,907</b>	<b>370</b>	<b>52,277</b>	<b>48,520</b>
<b>Net receipts / (payments) in year</b>	<b>6,579</b>	<b>75</b>	<b>6,654</b>	<b>8,424</b>
<b>Net Surplus / (net deficit) for year</b>	<b>6,579</b>	<b>75</b>	<b>6,654</b>	<b>8,424</b>

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2024**

**Statement of assets and liabilities the year end**

	<u>2024</u> <i>Unrestricted</i> <i>Funds</i> £	<u>2024</u> <i>Restricted</i> <i>Funds</i> £	<u>2024</u> <i>Total</i> <i>Funds</i> £	<u>2023</u> <i>Total</i> <i>Funds</i> £
<b>Cash funds</b>				
Cash funds and bank balances at start of year	189,720	38	189,757	181,333
Surplus on receipts and payments account	6,579	75	6,654	8,424
Cash funds before transfers	<u>196,299</u>	<u>113</u>	<u>196,411</u>	<u>189,757</u>
Transfers between funds	0	0	0	0
<b>Cash and bank balances at end of year</b>	<b><u>196,299</u></b>	<b><u>113</u></b>	<b><u>196,411</u></b>	<b><u>189,757</u></b>
<b>Other Assets</b>				
<i>Description of asset</i>				
Gift Aid Recoverable	5,001	0	5,001	3,774
<b>Total value of other assets</b>	<b><u>5,001</u></b>	<b><u>0</u></b>	<b><u>5,001</u></b>	<b><u>3,774</u></b>
<b>Liabilities</b>				
<i>Description of Liabilities</i>				
Examiners Fee	440	0	440	420
HMRC PAYE	0	0	0	929
Hire of Hall	800	0	800	2,427
<b>Total value of liabilities</b>	<b><u>1,240</u></b>	<b><u>0</u></b>	<b><u>1,240</u></b>	<b><u>3,776</u></b>
<b>Total Assets less Liabilities</b>	<b><u>200,060</u></b>	<b><u>113</u></b>	<b><u>200,172</u></b>	<b><u>189,755</u></b>

J Makinson  
Trustee  
Approved by the board of trustees on 25 August 2024

# The Good News Church

## Report and Accounts for the year ended 31 March 2024

### 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>2024</u>	<u>2023</u>
Gross salaries and employers National Insurance	23,656	22,352
Pension costs	-	-
	<u>23,656</u>	<u>22,352</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 2024

### Notes to the accounts

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

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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	49,404	445	49,849	48,301
Gift Aid recovered	8,196	0	8,196	8,528
<b>Total Donations Received</b>	<b>57,600</b>	<b>445</b>	<b>58,045</b>	<b>56,829</b>
Investment Income	886	0	886	115
<b>Total Receipts</b>	<b>58,486</b>	<b>445</b>	<b>58,931</b>	<b>56,945</b>
<b>Payments</b>				
<b><i>Payments relating directly to charitable activities</i></b>				
Gross Wages and salaries - charitable activities	23,656	0	23,656	22,352
Outreach expenses	2,550	0	2,550	1,370
Visiting speakers	1,200	0	1,200	1,400
Travel and Subsistence	0	0	0	0
Training and conferences	218	0	218	0
	<b>27,624</b>	<b>0</b>	<b>27,624</b>	<b>25,122</b>
<b><i>Premises Costs</i></b>				
Rent payable	12,393	0	12,393	10,639
Rates	156	0	156	0
Insurance	591	0	591	658
Premises maintenance	191	0	191	192
	<b>13,330</b>	<b>0</b>	<b>13,330</b>	<b>11,489</b>
<b><i>General administrative expenses</i></b>				
Stationery and Printing	537	0	537	492
Subscriptions	1,651	0	1,651	1,184
Equipment expensed	1,098	0	1,098	567
Advertising and PR	0	0	0	718
	<b>3,286</b>	<b>0</b>	<b>3,286</b>	<b>2,962</b>
<b><i>Grants paid</i></b>				
Grants paid to individuals	0	0	0	300
Grants paid to institutions	6,786	370	7,156	7,647
	<b>6,786</b>	<b>370</b>	<b>7,156</b>	<b>7,947</b>
<b><i>Governance costs</i></b>				
Examiners Fees	420	0	420	400
Other Professional Fees	461	0	461	600
	<b>881</b>	<b>0</b>	<b>881</b>	<b>1,000</b>

**The Good News Church**  
**Report and Accounts for the year ended 31 March 2024**

**Notes to the accounts**

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

	<u>Balance</u> <u>at 1 Apr</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2024</u>
	2023				2024
	£	£	£	£	£
General Fund	81,556	49,693	(48,791)	(187)	82,271
Harvest Alliance "Designated"	0	2,929	(3,116)	187	0
Building Storehouse "Designated"	78,164	5,864	0	0	84,028
Storehouse "Designated"	30,000	0	0	0	30,000
	<b>189,720</b>	<b>58,486</b>	<b>(51,907)</b>	<b>0</b>	<b>196,299</b>
Restricted Funds	38	445	(370)	0	113
<b>Total Funds</b>	<b>189,757</b>	<b>58,931</b>	<b>(52,277)</b>	<b>0</b>	<b>196,411</b>

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

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u>	<u>2024</u> <u>Restricted</u> <u>Funds</u>	<u>2024</u> <u>Total</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
<b>Grants to Institutions</b>				
Iris Global	720	0	720	780
Kenya Children's Project	300	0	300	1,200
Harvest Alliance	3,116	0	3,116	3,209
Harvest Ministries	600	0	600	0
Hope in North East Cheshire	300	0	300	100
Hope Centre	0	90	90	200
Joseph Storehouse	350	0	350	200
Silk Life Church Foodbank	500	0	500	650
Spring of Hope UK	0		0	808
Church on the Street	175	0	175	0
Tearfund Syrian Refugees	0	0	0	500
Route 61	600	280	880	0
Healing Rooms Talke	125	0	125	0
<b>Total Grants to Institutions</b>	<b>6,786</b>	<b>370</b>	<b>7,156</b>	<b>7,647</b>
<b>Grants to Individuals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>
<b>Total Grants in Year</b>	<b>6,786</b>	<b>370</b>	<b>7,156</b>	<b>7,947</b>