

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2025

The Good News Church

Report and Accounts for the year ended 31 March 2025

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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	19 Kestrel Close Congleton Cheshire CW12 3FA

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".

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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 2024 / 25 as challenging with a realisation that changes were very much on the horizon.

Highlights of the year included visits from a member of the Harvest Alliance UK Core Team who brought encouraging teaching for a Saturday event as well as for the Sunday morning service. Also, the visit of Pastor Mick Fleming to a Sunday meal who spoke powerfully about his own experience as a homeless person. Interestingly, Church members were able to help an infirm homeless person who found himself in a similar predicament to that which Pastor Fleming had described. The homeless person came to the community meal on the same Sunday as the visit, whose need proved to be a living illustration of Pastor Fleming's message earlier.

The community meal outreach continued to the end of the financial year and continued to be popular with guests. Again we found that people eating alone is an issue and these meals helped to mitigate loneliness. Towards the end of the meal guests and church members were able to share about the reality of God in their lives as an outworking of the gospel.

The gospel was promoted not only during our Sunday services but also during an Alpha course for part of the year. In addition, The Church carried on with its prayer meetings which are seen as foundational.

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. Our Pastors attended two Harvest Alliance leaders conferences during the year.

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 2024 / 25 financial year the Good News Church was faced with the realisation that key personnel had indicated that they wished to retire from their roles. This included 2 Trustees and our financial assistant. The Trustees were not able to identify any available replacements from within the Church. This was solved in part by the appointment of a Trustee from outside the Church membership in October 2024.

In addition, our Church Pastor gave notice of his retirement from employment which took place at the end of January 2025. The retirement of the two Trustees occurred at the end of the financial year. We also expected the retirement from employment of our Financial Assistant in the 2025 / 26 financial year.

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Trustees Report

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

In January 2025, the Trustees consulted with the Church membership about closing the Trust. Soon after, this decision was reversed on taking advice from Harvest Alliance that the Trust could be revitalized at a later date.

In view of an expected drop in income, decisions were made to vacate both our office and the community centre that we used for services, and both happened towards the end of the financial year. Plans were put in place to meet on Sundays in the Hope Centre in Macclesfield.

The Trustees are therefore looking for a way forward for the Church Trust.

During the financial year 2024 to 25, the Church was able to again give to the following recipients as part of its planned strategic giving:

- 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.
- The Hope Centre – a Christian charity that provides an outreach into the Macclesfield community including helping homeless people.

The income for the financial year 2024 / 25 was £47,912 and the expenditure £44,452, giving a surplus of £ 3,460.

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 Trustees past and present, and our Financial and Administrative Assistant.

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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 £3,460 (prior year net incoming £6,654).

The total reserves at the end of the year stand at £199,908 (prior year £196,411). Free unrestricted liquid reserves amounted to £199,908 (prior year £196,411).

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Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin – resigned 30 April 2025
J Makinson – resigned 30 April 2025
A Smith
B Spencer – appointed 25 October 2024

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

P Entwistle
A Smith
B Spencer

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

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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 13 January 2026

Paul Entwistle

Trustee

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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 2025. (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 15 January 2026

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Statement of receipts and payments for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	45,888	365	46,253	58,045
Income from sale of assets	0	0	0	0
Investment Income	1,659	0	1,659	886
Total Revenue Receipts	47,547	365	47,912	58,931
Capital Receipts	0	0	0	0
Total Receipts from all sources	47,547	365	47,912	58,931
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	34,859	0	34,859	40,954
Grants and donations	6,894	458	7,352	7,156
Administration	1,186	0	1,186	3,286
Governance	1,054	0	1,054	881
Total Revenue Payments	43,993	458	44,451	52,277
Capital payments	0	0	0	0
Total Payments	43,993	458	44,451	52,277
Net receipts / (payments) in year	3,553	(93)	3,460	6,654
Net Surplus / (net deficit) for year	3,553	(93)	3,460	6,654

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Statement of assets and liabilities the year end

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</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	196,411	38	196,449	189,757
Surplus on receipts and payments account	3,553	(93)	3,460	6,654
Cash funds before transfers	199,964	(56)	199,909	196,411
Transfers between funds	(56)	56	0	0
Cash and bank balances at end of year	199,908	0	199,909	196,411
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	6,736	0	6,736	5,001
Total value of other assets	6,736	0	6,736	5,001
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	440
Hire of Hall	0	0	0	800
Total value of liabilities	460	0	460	1,240
Total Assets less Liabilities	206,184	0	206,185	200,172

Adam Smith

Trustee

Approved by the board of trustees on 13 January 2026

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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>2025</u>	<u>2024</u>
Gross salaries and employers National Insurance	19,970	23,656
Pension costs	-	-
	<u>19,970</u>	<u>23,656</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.

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Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</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	37,004	365	37,369	49,849
Gift Aid recovered	8,883	0	8,883	8,196
Total Donations Received	45,888	365	46,253	58,045
Investment Income	1,659	0	1,659	886
Total Receipts	47,547	365	47,912	58,931
Payments				
Payments relating directly to charitable activities				
Gross Wages and salaries - charitable activities	19,970	0	19,970	23,656
Outreach expenses	2,311	0	2,311	2,550
Visiting speakers	1,675	0	1,675	1,200
Training and conferences	389	0	389	218
	24,345	0	24,345	27,624
Premises Costs				
Rent payable	9,142	0	9,142	12,393
Rates	761	0	761	156
Insurance	611	0	611	591
Premises maintenance	0	0	0	191
	10,514	0	10,514	13,331
General administrative expenses				
Stationery and Printing	560	0	560	537
Subscriptions	425	0	425	1,651
Equipment expensed	0	0	0	1,098
Advertising and PR	202	0	202	0
	1,186	0	1,186	3,286
Grants paid				
Grants paid to individuals	0	0	0	0
Grants paid to institutions	6,894	458	7,352	7,156
	6,894	458	7,352	7,156
Governance costs				
Examiners Fees	0	0	0	420
Other Professional Fees	1,054	0	1,054	461
	1,054	0	1,054	881

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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>2025</u>
	<u>2024</u> £	<u>Receipts</u> £	<u>Payments</u> £	£	£
General Fund	82,271	44,431	(40,877)	0	85,824
Harvest Alliance "Designated"	0	3,116	(3,116)	0	0
Building Storehouse "Designated"	84,028	0	0	0	84,028
Storehouse "Designated"	30,000	0	0	0	30,000
	196,299	47,547	(43,993)	0	199,852
Restricted Funds	113	365	(458)	0	20
Total Funds	196,412	47,912	(44,451)	0	199,872

8. Analysis of Grants for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Iris Ministries	720	0	720	720
Kenya Childrens Project			0	300
Harvest Alliance	3,624		3,624	3,116
Harvest Ministries			0	600
Hope in North East Cheshire	350		350	300
Hope Centre	300	70	370	90
Joseph Storehouse	500		500	350
Silk Life Church Foodbank	800		800	500
Church on the Street			0	175
Route 61	600	388	988	880
Healing Rooms Talke			0	125
Total Grants to Institutions	6,894	458	7,352	7,156
Grants to Individuals	0	0	0	0
Total Grants in Year	6,894	458	7,352	7,156