

BRINGING GOOD NEWS

TRUSTEES REPORT AND ACCOUNTS

FOR 12 MONTHS ENDED 31ST MARCH 2022



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28 Holyrood Avenue
Southampton
SO17 1SH



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Trustees report for the year ending 31 March 2022

Charitable objects

The purpose of the charity is to Bring Good News to the poor. We partner with local people to positively advance the Christian faith; to actively relieve suffering for the poor especially orphans, to support self-sufficiency and to encourage others to care about the poor worldwide.

The trustees believe they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Constitution and governance

The charity is a charitable trust constituted under a declaration of trust, dated 3 December 2002. It is governed by a board of trustees, who meet regularly throughout the year to consider opportunities for giving based on metrics such as proximity to the charity's objects, amount needed, availability of funds, capacity to exercise some ability to monitor application of the proceeds, and the impact of not providing the funds.

New trustees are appointed by existing trustees based on a number of factors, which include ability to take an active role in the charity and sympathy for the charity's objects. New trustees are able to see the constitution and latest accounts, attend trustee meetings and receive regular newsletters and emails. Trustee meetings are minuted to record work carried out in the prior period, new areas that trustees have become aware of where help is needed, specific fund requests, financial capacity for giving and reasons for decisions taken.

The trustees who were involved with the charity over the year were:

Mrs. M. Smith (Chairperson)

Mrs. H. Thomson (Treasurer)

Mr. I. Thomson

Mrs K. Ackland (resigned 8 June 2021)

Mr I. Newton

Mr. J. Symons

Activities during the year

Overview

The year was overshadowed by a number of tragic events. The pandemic that commenced in the prior year continued to impact on many areas, particularly those that lacked western infrastructure. It created refugee crises and led to increased calls for medical and other humanitarian support while hindering the ability of our individuals to physically travel to areas of need. In Nepal, natural disasters such as flooding and landslides continued to create huge needs for support. Russia invaded Ukraine and those who have been serving communities there required immediate support to enable mass migration from areas that had been devastated and a need for medical, food, clothing and other supplies. In other areas we support, some of the worst disasters are also caused directly by mankind with ongoing attacks and intolerance creating huge uncertainty. In all of this, there is a desperate need for Christian love to manifest itself.

In response to these events, our donors answered with huge generosity enabling us to support those most desperate and demonstrate Christian love in action. We continued helping over 70 projects while responding to the greater challenges. We believe our involvement coming alongside those most in need continues to make a huge impact and thank all of our donors who help us have such an effect.

We provided support for Christian ministries in a number of regions during the year. 20% (2021:23%) of our giving was to Africa – to South Sudan (18%) and Mozambique (2%); 69% (2020:72%) of our giving was to Asia – to Pakistan (27%), Kyrgyzstan (2%), Tajikistan (21%) and Nepal (19%); and 10% (2020:4%) was to the Ukraine.

South Sudan

In Aweil, we supported a bible school and six schools including providing song books and bible study texts in the local language. In addition, we provided support for the fabric of the building (roof and windows) and helped replaced beds that had been stolen.

In Abyei, we supported a bible school, other schools, a church including funding for a new roof, doors and windows and supported students at a bible college. We also provided humanitarian aid to a village following attacks where houses were burned and individuals were killed and supported a pastor in his efforts to return to minister in his country.

Mozambique

We supported a Zambian missionary couple who have planted a church in Mozambique.

Pakistan

We helped provide funds to release a further eight families from slavery (bringing the total number of families freed because of the charity to 65). We provided support for 15 Sunday schools and 10 brick kiln schools including books, note books, IT equipment and support for teachers' salaries. We supported sewing centres providing employment for women. We supported families so 23 children could attend schools and helped fund students at university and a Christian Technical Training College. We provided support for 55 families whose livelihood and accommodation was deliberately destroyed by extremists and helped purchase a house that could be used as a church for the community.

Kyrgyzstan

We provided funds for summer camps and Christmas programmes.

Tajikistan

We provided funds for summer camps and Christmas programmes. We provided support for pastors' ministry and leadership and discipleship training. We helped distribute food parcels and medical support, including oxygen equipment during the pandemic. We also helped rebuild a church and supported refugee students.

Nepal

We provided support for pastors, including helping build a church and sponsoring a conference for 23 pastors (and blankets to enable them to keep warm there). We helped some self sufficiency programmes including sewing machines and cloth, solar power equipment and a borehole and waterpump for 50 families. We support 30 Dalit families and provided over 1,000 people with rice, some following landslides and flooding that had destroyed entire communities.

Ukraine

We gave assistance to a minister who works with orphans and refugees, provided funds for medical support and food. Following Russia's invasion of the country, we helped a number of pastors and workers with humanitarian aid including medicines and food. Our thoughts go out to all of those who are missing and who are still suffering in this dreadful war.

Assessing support

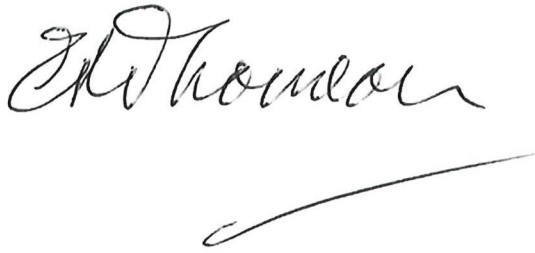
To determine first-hand the current priorities for giving, to provide personal support for those ministering in often difficult circumstances and to assess how effective Bringing Good News' support had been, trustees typically visit visited those receiving funds. Covid and warfare has put a temporary halt to this, although the charity was able to visit Nepal in the course of the year. To complement the visits (and this year, instead of the visits), recipients were required to provide regular update reports on funds deployed, many providing clear photographic evidence of hardship being alleviated.

Financial review

There are no specific policies determining the amount the charity wishes to hold by way of reserves. Funds are only committed when there is sufficient monies available and the financial balances of the charity will fluctuate from year to year accordingly. Restricted giving is monitored and donations only applied for the purposes to which they relate unless a specific need is no longer there in which case the trustees would exercise discretion in applying such proceeds to an alternative cause.

The trustees are satisfied that the charity is fulfilling its aims and objectives.

Signed on behalf of the Trustees on 14 November 2022.

A handwritten signature in black ink, appearing to read 'Ian Thomson'. The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Ian Thomson
(Trustee)

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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE 12 MONTHS ENDED 31ST MARCH 2022

	Unrestricted Funds		Restricted Funds										Total Funds
	Total	£	Ukraine Ministry	Central Asia	Mozambique Mission	South Sudan	Freeing families	Brick Kiln ministry	Pakistan	Nepal	Total	£	
Receipts:													
Gifts received:													
Total gifts	146,157		35,769	12,741	1,800	43,108	3,727	4,109	5,435	38,822	145,511		291,668
Other income:													
Interest	0										0		0
Total other income		0	0	0	0	0	0	0	0	0	0		0
Total Receipts	146,157		35,769	12,741	1,800	43,108	3,727	4,109	5,435	38,822	145,511		291,668
Payments:													
Total Charitable gifts	685		26,373	56,058	4,800	44,714	4,973	13,173	47,407	45,322	242,820		243,505
Administration:													
Total administration	3,086		0	0	0	0	0	0	0	0	0		3,086
Total Payments:	3,771		26,373	56,058	4,800	44,714	4,973	13,173	47,407	45,322	242,820		246,591
Excess of Receipts over Payments	142,386		9,396	(43,317)	(3,000)	(1,606)	(1,246)	(9,064)	(41,972)	(6,500)	(97,309)		45,077
Interfund transfer	0		0	0	0	0	0	0	0	0	0		0
Transfers from General Fund	(106,705)		0	43,317	3,000	1,606	1,246	9,064	41,972	6,500	106,705		0
Balance brought forward	34,853		0	0	0	0	0	0	0	0	0		34,853
Balance at 31 March 2022	70,534		9,396	0	0	0	0	0	0	0	9,396		79,930

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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE 12 MONTHS ENDED 31ST MARCH 2021

	Unrestricted Funds		Restricted Funds										Total Funds
	Total		Ukraine Ministry	Central Asia	Mozambique Mission	South Sudan	Freeing families	Brick Kiln ministry	Other Pakistan	Nepal	Total		
Receipts:		£										£	
Gifts received:													
Total gifts	158,112		840	3,750	1,650	983	2,030	2,430	1,075	18,061	30,819		188,931
Other income:													
Interest	0										0		0
Total other income	0		0	0	0	0	0	0	0	0	0		0
Total Receipts	158,112		840	3,750	1,650	983	2,030	2,430	1,075	18,061	30,819		188,931
Payments:													
Total Charitable gifts	528		8,876	51,103	5,000	43,921	5,876	11,227	17,442	65,700	209,145		209,673
Administration:													
Total administration	2,004		0	0	0	0	0	0	0	0	0		2,004
Total Payments:	2,532		8,876	51,103	5,000	43,921	5,876	11,227	17,442	65,700	209,145		211,677
Excess of Receipts over Payments	155,580		(8,036)	(47,353)	(3,350)	(42,938)	(3,846)	(8,797)	(16,367)	(47,639)	(178,326)		(22,746)
Interfund transfer	0		0	0	0	0	0	0	0	0	0		0
Transfers from General Fund	(171,396)		8,036	47,353	3,350	36,008	3,846	8,797	16,367	47,639	171,396		0
Balance brought forward	50,669		0	0	0	6,930	0	0	0	0	6,930		57,599
Balance at 31 March 2021	34,853		0	0	0	0	0	0	0	0	0		34,853

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BALANCE SHEET BREAKDOWN

12 MONTHS ENDED 31st MARCH 2022

	Unrestricted Income Funds	Restricted Income Funds	Total 31 March 2022	Unrestricted Income Funds	Restricted Income Funds	Total 31 March 2021
Current Assets						
Sundry Debtors	19,223	-	19,223	14,481	-	14,481
Cash at Bank and In Hand						
Sterling Cash and Current Accounts	31,068	-	31,068	20,303	-	20,303
US\$ Current Account	20,243	9,396	29,639	69	-	69
Total Current Assets	70,534	9,396	79,930	34,853	-	34,853
Current Liabilities						
Sundry Creditors	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-
Net Current Assets	70,534	9,396	79,930	34,853	-	34,853
Total Assets less Current Liabilities	70,534	9,396	79,930	34,853	-	34,853

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BALANCE SHEET

12 MONTHS ENDED 31st MARCH 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Current Assets				
Sundry Debtors		19,223		14,481
Cash at Bank and In Hand				
Sterling Cash and Current Accounts	31,068		20,303	
US\$ Current Account	29,639		69	
		<u>60,707</u>		<u>20,372</u>
Total Current Assets		<u>79,930</u>		<u>34,853</u>
Creditors: amounts falling due within one year				
Sundry Creditors		-		-
Total Current Liabilities		<u>-</u>		<u>-</u>
Net Current Assets		79,930		34,853
Total Assets less Current Liabilities		<u>79,930</u>		<u>34,853</u>
Income Funds				
Restricted Income Funds				
Ukraine		9,396		-
		<u>9,396</u>		<u>-</u>
Unrestricted Funds				
General Fund UK		50,291		34,784
General Fund USA		20,243		69
		<u>70,534</u>		<u>34,853</u>
Total Funds		<u>79,930</u>		<u>34,853</u>

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ACCOUNTS FOR THE 12 MONTHS ENDED 31st MARCH 2022

NOTES TO THE ACCOUNTS

1. Accounting Policies:

Basis of Accounting: These accounts have been prepared on the basis of historic cost in accordance with SORP FRS 102: the Statement of Recommended Practice - Accounting and Reporting by Charities.

Change in Basis/ Changes to Previous Accounts: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Changes to previous accounts: No changes have been made to the accounts for the previous year.

2. Expenditure:

Details of expenditure are shown in the Statement of Financial Activities.

3. Grants Made:

All gifts were to individuals or organisations to advance the Christian faith; to alleviate suffering for the poor, to support self-sufficiency and to encourage others in the UK and overseas to care about the poor worldwide. Recipients where aggregate gifts exceeded £5,000 in the year to 31 March 2022 were:

- Three bishops who oversee work in South Sudan to support two bible schools, churches and related building works – £31k;
- An organisation in Pakistan that runs schools, frees individuals from slavery, supports self-help projects, looked after orphans and who helped families with food during the course of the pandemic – £19k;
- A second organisation in Pakistan that runs Sunday schools and schools, assists with self-help projects and helps free families from slavery – £16k;
- A pastor in Pakistan providing humanitarian support and church infrastructure following the attack of a local colony - £23k;
- A pastor in Tajikistan who has overseen medical and food relief programmes, youth and adult ministry and youth camps, and assisted refugees from a neighbouring country - £14k;
- A pastor who has overseen leadership and pastoral training, Tajik youth camps and distributed food and medical relief - £17k;
- Two individuals that oversee small group ministry and student work in Tajikistan – £11k;
- A pastor in Nepal who oversees church and children's activities and who co-ordinates other pastors, supporting them in evangelism and significant relief efforts – £35k;
- A second pastor who is establishing a church in his village - £9k;
- A pastor in Ukraine who ministers to orphanages, internats and rescue centres providing food, medicines and other humanitarian aid during the war – £7k; and
- A Christian organisation in the Ukraine that is helping provide relocation services and humanitarian support following the Russian invasion – £15k.

4. Paid Employees:

The Charity has no paid employees.

5. Trustees:

No Trustee has received any remuneration from the Charity.

6. Tangible Fixed Assets:

The Charity has no fixed assets.

7. Investment Assets:

The Charity does not hold any investment assets.

8. Debtors and Prepayments:

The Charity has no material debtors and prepayments other than outstanding gift aid related tax reclaims on gifts received during the year.

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ACCOUNTS FOR THE 12 MONTHS ENDED 31st MARCH 2021

NOTES TO THE ACCOUNTS

9. Creditors and Accruals:
The Charity has no creditors.
10. Endowment and Restricted Funds:
There are no endowment funds.
11. Movement of the Major Funds:
Details of movements are shown on the Statement of Financial Activities.
12. Other Information:
Contingent Liabilities: There are no contingent liabilities.
Guarantees to Third Parties: There are no guarantees to third parties.
Loans received: There are no loans secured on any assets.
Loans granted: No loans have been made to any institution connected with the charity.
Ex-gratia payments: No ex-gratia payments were made to individuals during the year.
13. Declarations:
Adequacy of assets to meet fund restrictions: Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
Branches: The financial activities, assets and liabilities of all the Charity's branches have been included.
Change in year end: The Trustees have not changed the year end nor the length of the Charity's financial year.
Discontinued, continuing and acquired operations: No operations were acquired or discontinued and all other operations are continuing.
Funds in deficit: There were no funds in deficit at the balance sheet date.
Inalienable or historic assets: The Charity holds no assets on the balance sheet classed as inalienable or historic.
Intangible assets: The Charity has no intangible assets.
Inter-fund loans: There were no inter-fund loans outstanding at the balance sheet date.
Revaluations: The Charity has no fixed assets.
Subsidiaries: The Charity has no subsidiary companies.
Uncapitalised fixed assets: The Charity has no fixed assets which have not been capitalised and included on the balance sheet.
14. Accounting Policies:
Incoming Resources:
Donations, legacies and similar incoming resources: These are included in the Statement of Financial Activities (SOFA) when: the Charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Tax reclaims on donations and gifts: These are included on the SOFA in the same financial year as the gift to which they relate.
Expenditure and Liabilities:
Liability recognition: General liabilities are recognised as soon as there is a legal and constructive obligation committing the Charity to the expenditure.
15. Additional matters:
There are no additional matters.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRINGING GOOD NEWS

I report to the trustees ("Trustees") of Bringing Good News ("the Trust") on my examination of the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 1 to 10.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England and Wales.

Independent examiner's 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:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

Signed:



Name: Paul Westbrook
FCA

Address: 27 Roman Road
Hove
BN3 4LB

Date:

24 November 2022