

BRINGING GOOD NEWS

TRUSTEES REPORT AND ACCOUNTS

FOR 12 MONTHS ENDED 31ST MARCH 2023



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28 Holyrood Avenue
Southampton
SO17 1SH



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Trustees report for the year ending 31 March 2023

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

Mr I. Newton

Mr. J. Symons

Activities during the year

Overview

Once again, much of the Charity's focus has been in response to external, often tragic events. We supported six pastors helping refugees created by the Ukrainian war – four working in dangerous conditions in Ukraine itself and two in adjacent countries. There were increased calls for medical, food, clothing and other humanitarian support both in Ukraine but also in the other geographies the Charity serves. Very heavy rainfall affected the brick kiln schools in Pakistan. Extremely cold conditions impacted those who had been displaced as well as those who are unable to afford heating or whose homes had been damaged, including many in Nepal and parts of central Asia. And sadly, persecution continues both in Asia and in South Sudan, where one of the Bible Colleges we support was forced to close for part of the year due to the actions of local militia.

Providing proactive support to over 70 projects and reactive responses in the face of the above continues to make a huge impact – our ability to provide some relief is of course welcomed by recipients but as importantly, those we help realise that we care for them and of infinite greater value, that Jesus cares for them. We continue to spread the gospel message of hope wherever we work.

19% (2022:20%) of our giving was to Africa – to South Sudan (16%) and Mozambique (3%); 69% (2022:69%) of our giving was to Asia – to Pakistan (22%), Kyrgyzstan (1%), Tajikistan (25%) and Nepal (21%); and 12% (2022:10%) was to the Ukraine.

South Sudan

In South Sudan, we worked with three bishops and supported two bible schools, training pastors – this year saw the ordination of three pastors. We helped provide and repair the pastors' means of transport. We supported the church and school infrastructure, providing basic equipment for a new school and protection to existing churches from flooding. We supported the leader of a theological college in the Nuban mountains including reuniting the pastor with his family who had no other means of travelling to be with him from Uganda.

Mozambique

We supported a Zambian missionary couple whose work in Mozambique has seen great fruit, having now led to six church plants. In addition, we part funded three income-generating projects in the areas of land clearance, grocery and motor part retail.

Pakistan

We helped provide funds to release a further two families from slavery (bringing the total number of families freed because of the charity to 67). We provided support for 11 Sunday schools, 10 brick kiln schools and one adult school including funding books, desks, blackboards and support for teachers' salaries. We supported four sewing centres, including two new centres, and provided sewing machines enabling 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 supported families in the aftermath of heavy rainfall and provided clothing and support for medical missions in the brick kilns. We also contributed to the creation of a church in a village.

Kyrgyzstan

We provided funds for childrens' summer camps and Christmas food deliveries.

Tajikistan

We provided funds for summer camps and Christmas food programmes. We continue to support some very effective ministry and leadership and this year helped the expansion of discipleship training to even greater areas of the country. In addition, we funded a conference specifically for women. Much of our support was to help refugees who had fled Afghanistan, including providing food for thirteen families and income-generation projects for four families. We sponsored the building of communal toilet facilities, the use of which has directly led to ongoing evangelism to over thirty families.

Nepal

We provided support for pastors and a number of existing churches. We supported the building of a new church and a new classroom for Sunday school with a kitchen and shelter. With a specific donation, we provided warm clothes and shoes for children in west Nepal. We also helped provide medical support, a roof for a woman who had no means of providing one for herself and books for ministers, warm hats for congregations and a cow!

Ukraine

We provided support to six pastors helping relief efforts during the war for refugees both inside and outside of the Ukraine, including transport, shelter, food, clothes and medication and supported a project to provide clean water in an area where wells had been damaged.

Assessing support

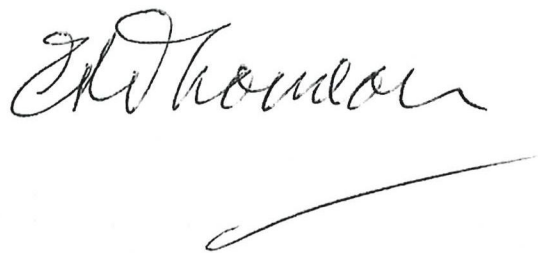
To determine first-hand the current priorities for giving, to provide personal support for those ministering in often difficult circumstances and to assess how effective Bringing Good News' support had been, trustees typically visit those receiving funds (subject to warfare and pandemic-related restrictions during the last two years). Trustee trips to four of the locations were undertaken in the course of the year. To complement the visits, beneficiaries of funds are required to provide regular update reports including photographic evidence of where the funds have had an impact.

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 25th September 2023.

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 2023

	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	216,366	£	4,319	14,582	1,800	9,756	893	1,350	1,200	12,416	46,316	262,682	
Other income:													
Interest	0										0	0	
Total other income	0		0	0	0	0	0	0	0	0	0	0	
Total Receipts	216,366		4,319	14,582	1,800	9,756	893	1,350	1,200	12,416	46,316	262,682	
Payments:													
Total Charitable gifts	0		36,995	76,658	7,900	47,910	1,800	15,051	46,566	62,479	295,359	295,359	
Administration:													
Total administration	5,079		0	0	0	0	0	0	0	0	0	5,079	
Total Payments:	5,079		36,995	76,658	7,900	47,910	1,800	15,051	46,566	62,479	295,359	300,438	
Excess of Receipts over Payments	211,287		(32,676)	(62,076)	(6,100)	(38,154)	(907)	(13,701)	(45,366)	(50,063)	(249,043)	(37,756)	
Interfund transfer	0		0	0	0	0	0	0	0	0	0	0	
Transfers from General Fund	(239,647)		23,280	62,076	6,100	38,154	907	13,701	45,366	50,063	239,647	0	
Balance brought forward	70,534		9,396	0	0	0	0	0	0	0	9,396	79,930	
Balance at 31 March 2023	42,174		0	0	0	0	0	0	0	0	0	42,174	

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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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BALANCE SHEET BREAKDOWN

12 MONTHS ENDED 31st MARCH 2023

	Unrestricted Income Funds	Restricted Income Funds	Total 31 March 2023	Unrestricted Income Funds	Restricted Income Funds	Total 31 March 2022
Current Assets						
Sundry Debtors	17,242	-	17,242	19,223	-	19,223
Cash at Bank and In Hand						
Sterling Cash and Current Accounts	20,367	-	20,367	31,068	-	31,068
US\$ Current Account	4,565	-	4,565	20,243	9,396	29,639
Total Current Assets	42,174	-	42,174	70,534	9,396	79,930
Current Liabilities						
Sundry Creditors	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-
Net Current Assets	42,174	-	42,174	70,534	9,396	79,930
Total Assets less Current Liabilities	42,174	-	42,174	70,534	9,396	79,930

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BALANCE SHEET

12 MONTHS ENDED 31st MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
Current Assets				
Sundry Debtors		17,242		19,223
Cash at Bank and In Hand				
Sterling Cash and Current Accounts	20,367		31,068	
US\$ Current Account	4,565		29,639	
		<u>24,932</u>		<u>60,707</u>
Total Current Assets		<u>42,174</u>		<u>79,930</u>
Creditors: amounts falling due within one year				
Sundry Creditors		-		-
Total Current Liabilities		<u>-</u>		<u>-</u>
Net Current Assets		42,174		79,930
Total Assets less Current Liabilities		<u>42,174</u>		<u>79,930</u>
Income Funds				
Restricted Income Funds				
Ukraine		-		9,396
		<u>-</u>		<u>9,396</u>
Unrestricted Funds				
General Fund UK		37,609		50,291
General Fund USA		4,565		20,243
		<u>42,174</u>		<u>70,534</u>
Total Funds		<u>42,174</u>		<u>79,930</u>

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ACCOUNTS FOR THE 12 MONTHS ENDED 31st MARCH 2023

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 £10,000 in the year to 31 March 2023 were:

- 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 – £59k;
- Three bishops who oversee work in South Sudan in support of two bible schools, churches, pastor training, ministry and infrastructure – £44k;
- An organisation in Pakistan in support of schools, students and teachers, sewing centres, brick kiln families and freeing individuals from slavery – £25k;
- A pastor who oversees leadership and pastoral training and youth camps in Tajikistan - £23k;
- Another 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 - £22k;
- A Christian organisation in the Ukraine that is helping provide relocation services and humanitarian support following the Russian invasion – £16k;
- A second organisation in Pakistan in support of Sunday schools and schools, a sewing centre and medical missions – £15k;
- A pastor in Ukraine who ministers to orphanages, internats and rescue centres providing food, medicines and other humanitarian aid during the war – £12k; and
- A pastor in Pakistan in support of caring for children and building a village church - £10k.

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 2023

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 2023, 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 because I am 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: 26 September 2023