

Charity registration number: 1167992

Goodnews Church, Melksham CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Goodnews Church, Melksham CIO

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Goodnews Church, Melksham CIO

Reference and Administrative Details

Trustees

Mr John Francis Firth
Owen Morse-Brown
Shirley Jenkins

Principal Office

55 Foundry Close
Melksham
SN12 8FD

Charity Registration Number

1167992

Independent Examiner

Kolade Andrew Alli ACMA
10 Gatcombe Gardens
West End
Hampshire
SO18 3NA

Goodnews Church, Melksham CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives: The objectives of the CIO are:

- To advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in the County of Wiltshire and in such other
- a) parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and
- b) Wales and are connected with the charitable work of the charity.
- To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such
- c) other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial
- d) hardship, or social circumstances with the object of improving their conditions of life.

Governance

Nature of governing document:

The trustees meet regularly with the pastors and leaders of the church to review achievements and activities, and to plan strategy. John and Sharon Firth lead and pastor the church, with John Firth continuing as a paid employee and as a trustee in accordance with the CIO's constitution, which has provision for the employment of a pastor/trustee.

Owen Morse-Brown, and Shirley Jenkins are also trustees, with Catherine Morse-Brown acting as church elder. Steve Knight has the role of assistant pastor.

Nancy Millard is the church treasurer. The payroll function is handled by David Bull of DC Tax and Accounts Ltd. Sharon Firth is the safeguarding coordinator and the carries out the DBS checks through Thirtyoneeight

GoodNews is part of "Synergy Alliance", a loose fellowship of churches led by Pastor Andy Elmes of Family Church, Portsmouth. The Church also maintains its historic connections with the Door Fellowship, Williamsport, PA USA.

Goodnews Church, Melksham CIO

Trustees' Report

Activities

2020-21 has been an exceptional year. Through various lockdowns and social restrictions, the church has had to be flexible in the ways that it meets together. As the March 2020 lockdown approached, the church decided to use Zoom to meet. This meant that the meetings could maintain the personal interaction that is so characteristic of GoodNews, allowing everyone the opportunity to contribute. Hence the church met on Zoom throughout 2020/21, with the exception of a few opportunities where small groups of 6 could meet outdoors in garden meetings, or on some occasions inside when the restrictions allowed.

The church significantly increased its online and social media presences during the year and despite the restrictions were able to grow the number of young people involved in the cross-church youth work, holding weekly meetings on Zoom throughout the year.

As the church migrated onto Zoom, it became clear that those without computers and Wi-Fi were at a significant disadvantage as they were only able to join the meetings on their telephone land lines. Their experience was not very satisfying, so the church agreed to purchase a number of tablets and mobile Wi-Fi connections for some of those in need. Although not all of the members felt able to join online the majority did. The church has continued to support these members by paying for their mobile Wi-Fi. The members who took this up all lived alone and found it particularly helpful to be able to keep in touch with their families by Skype. In one case, a lady was able to be in contact with her husband on the day that he died of Covid in a care home, something that has been a great comfort to her.

"SHINE" is a church meeting for the special needs community, and it has successfully migrated onto the Zoom platform. There have been a couple of times during the year when the group has been able to meet in person and have done so at Queensway Chapel. The weekly drop-in coffee morning has had to be suspended for this period. Contact with the group has also been maintained by newsletters and activity sheets, as many of this community, besides being highly vulnerable, have also been susceptible to severe mental stress during this time.

A significant part of the success of this year online has been due to the patient and skilled support of Myles Pilling who has been able to help not only the church members and the special needs community to navigate the online environment, but also many in the community at large.

During the year there has been a contraction in the church group due to employment and life circumstances, which have meant that a number of people have left the area, though some have been able to continue to join with us for our online services. We regularly have people joining our meetings from across the UK. We are aware that as we move into the next year we will need to increase our profile locally.

One of the few advantages of meeting on-line has been that we have been able to host visiting speakers to our meetings from various parts of the world, without them having to travel to be in attendance. Sunday morning speakers have been welcomed from Africa and the USA as well as from across the UK.

Goodnews Church, Melksham CIO

Trustees' Report

During this year the church has actively supported the Melksham-wide children's holiday clubs and other events with local churches, especially the Messy Church, by providing administration and organisation of events in order that these clubs can operate. The holiday club, Light Party and Messy Church has used a hybrid format where the children are supplied with activity bags and then join the activities on social media. The number of children involved for the holiday club was equal to the numbers at our most successful in person meetings from previous years.

During the year, a new cross church prayer meeting began, "Prayer For Melksham", bringing Christians together from different streams to pray. This began as an in-person meeting when social distancing allowed it, but for much of the time has been online and hosted by GoodNews Church.

Although the church has been unable to meet in person and no physical offerings have been received, a majority of the members have transitioned to online giving which has meant that the financial support for the church has held steady throughout the year.

This year has been a year of exceptional need nationally and internationally. The church took in a number of collections during the year for areas with significant needs. These included help for the Kampala Children's Centre in Uganda, as the Pandemic had caused their international support to become very restricted. We continue our support for Arnold Muwonge for his work with the Kampala Children's Centre. Mr Muwonge spends half his time in the UK and half his time in Uganda. Support to him is given through the NDE Network.

An offering was taken to support humanitarian efforts in Beirut following the devastating explosion there during the year. Support was given through local contacts and regular reports of the relief work were given.

Support is provided for the work of Pastor Tinashe Veremu in Zimbabwe, to whom the church has given support for 15 years. Regular contact is maintained with Pastor Veremu and £200 is sent every other month to him using WorldRemit.

Support is provided to a pastor working in the 'underground church' in China. Sometimes a church offering is taken specifically to support this work.

Other humanitarian relief may be provided through connected ministries as and when the need arises.

The hope and plan is for GoodNews to rent a space in the town centre to provide day facilities for adults with learning difficulties, provide employability skills training and to provide a drop-in centre for young people.

The annual report was approved by the trustees of the charity on 1 June 2021 and signed on its behalf by:


.....
Mr John Francis Firth
Trustee

Goodnews Church, Melksham CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 1 June 2021 and signed on its behalf by:


.....
Mr John Francis Firth
Trustee

Goodnews Church, Melksham CIO

Independent Examiner's Report to the trustees of Goodnews Church, Melksham CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Goodnews Church, Melksham CIO 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 Goodnews Church, Melksham CIO'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Goodnews Church, Melksham CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Kolade Andrew Alli ACMA

10 Gatcombe Gardens
West End
Hampshire
SO18 3NA

1 June 2021

Goodnews Church, Melksham CIO

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Charitable activities		38,210	7,506	45,716	49,423
Expenditure on:					
Charitable activities		(48,375)	(4,779)	(53,154)	(42,973)
Total expenditure		(48,375)	(4,779)	(53,154)	(42,973)
Net movement in funds		(10,165)	2,727	(7,438)	6,450
Reconciliation of funds					
Total funds brought forward		16,842	51,005	67,847	61,397
Total funds carried forward	8	6,677	53,732	60,409	67,847

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 8.

Goodnews Church, Melksham CIO

(Registration number: 1167992)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	6	6,314	5,674
Cash at bank and in hand	7	54,095	62,173
		<u>60,409</u>	<u>67,847</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		53,732	51,005
Unrestricted income funds			
Unrestricted funds		<u>6,677</u>	<u>16,842</u>
Total funds	8	<u>60,409</u>	<u>67,847</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 1 June 2021 and signed on their behalf by:


.....
Mr John Francis Firth
Trustee

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Goodnews Church, Melksham CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from charitable activities

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Donations and Offering	31,367	-	31,367	39,023
Donations towards the support of John Firth's wages	-	1,754	1,754	1,820
HMRC Gift Aid Payments	6,314	-	6,314	5,970
Miscellaneous Income	427	-	427	420
Restricted Giving - Miscellaneous	-	5,752	5,752	2,045
Bank interest receivable	102	-	102	145
	<u>38,210</u>	<u>7,506</u>	<u>45,716</u>	<u>49,423</u>

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Expenditure on charitable activities

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Music and Sound Equipment	180	-	180	469
Office Supplies & Equipment	1,621	-	1,621	1,134
Wages and salaries	18,826	-	18,826	21,423
Staff NIC (Employers)	7,327	-	7,327	3,455
Staff pensions (Defined contribution) - pension scheme 1	1,743	-	1,743	1,685
Advertising	122	-	122	634
Website and Internet cost	335	-	335	24
Children's Ministry	96	-	96	108
Ministries	16,811	-	16,811	8,480
Gifts	-	4,779	4,779	1,349
Rent	117	-	117	2,403
Professional Services	381	-	381	809
Legal Requirements	516	-	516	487
Missions and Needs	-	-	-	213
Independent examiner's fee	300	-	300	300
	<u>48,375</u>	<u>4,779</u>	<u>53,154</u>	<u>42,973</u>

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr John Francis Firth

Mr John Francis Firth received remuneration of £27,896 (2020: £26,562) during the year.

Goodnews Church, Melksham CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Debtors

	2021 £	2020 £
Other debtors	6,314	5,674

7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	54,095	62,173

8 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	16,842	38,210	(48,375)	6,677
Restricted	(51,005)	(7,506)	4,779	(53,732)
Total funds	(67,847)	(45,716)	53,154	(60,409)
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted				
General	12,908	45,558	(41,624)	16,842
Restricted	(48,489)	(3,865)	1,349	(51,005)
Total funds	(61,397)	(49,423)	42,973	(67,847)