

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales · Charity number 275115

Details

Other names	BACK TO BIBLE BROADCAST UK, GNB, GNBA, GOOD NEWS BROADCASTING
Status	Registered
Legal form	Charitable company
Company number	01270665
Registered	1978-03-02
Register	View on the Charity Commission register

Contact

Address	Unit 27 Wilsons Park Monsall Road Manchester Lancashire M40 8WN
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Phone	01777817138
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Email	info@gnba.net
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Website	www.gnba.net
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Activities

Objects: TO STIMULATE AND PROMOTE THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ALL PARTS OF THE WORLD BY MEANS OF RADIO AND TELEVISION BROADCASTING, AND BY SUCH OTHER MEANS BEING EXCLUSIVELY CHARITABLE IN THEIR OBJECTS AS THE ASSOCIATION SHALL DETERMINE IN HARMONY WITH ITS STATEMENT OF FAITH.

Activities: Through clear Bible teaching, to promote the Christian faith, encouraging Christians to become active in service of the Church and community. Meeting the spiritual, social and emotional needs of the general public across the UK and in many continents of the world, using radio, satellite, the internet and printed media. Known by many as Back to the Bible Broadcast, UK.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ALL PARTS OF THE WORLD
- Ghana
- Poland
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£68,832	£176,793	-	-
2024-06-30	£67,702	£181,637	-	-
2023-06-30	£49,911	£110,437	-	-
2022-06-30	£493,938	£122,500	-	-
2021-06-30	£241,198	£126,605	-	-

Trustees

Name	Role	Appointed
NEVILLE SAMUEL PATTERSON ARICS	Chair	
Helen Faraday		2024-02-05
Katherine Elizabeth Naish		2024-02-05
Paul Sanders		2013-07-13
SIMON LEIGHTON LLB HONS		
Thomas Murdock Ward		2019-04-01
Wayne Arthur Clarke		2023-06-20

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales - Charity number 275115

Accounts

Good News Broadcasting Association (Great Britain) Limited

Report and Accounts
Year ended 30 June 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees	Neville Samuel Patterson Katherine Elizabeth Naish Helen Faraday Wayne Arthur Clarke Thomas Murdock Ward Paul Sanders Simon Leighton
Key Staff	Thomas Murdock Ward
Governing Document	Memorandum and Articles of Association dated 28 July 1976, amended 8 October 2011.
Company Registration Number	01270665
Charity Registration Number	275115
Principal Address & Registered Office	Building 1 - Suite 4A Office 5 Wilsons Park Monsall Road Manchester M40 8WN
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

Contents	Page
Company Information	1
Trustees' Annual Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-16
Detailed Statement of Financial Activities with Comparatives	17

Report of the Trustees

for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media. The aims and differences that the charity seeks to make include:- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email.

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions.
- Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.
- Networking with others Christian charities and ministries to consider partnerships or simple increasing knowledge about who we are and what we do
- Increased presence at Christian conferences
- Using online and print advertising through Christian magazines and websites
- Continuing to develop our online presence through exclusive content on our website and increased interactions on social media.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:

Broadcasting activities

RADIO:

Word Alive continues to be our most widely distributed programme with the most airtime around the UK and the world. It continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.-

Bible Focus is our 10-minute week-day teaching programme. It features a number of different speakers. It is widely distributed across the UK on Christian radio stations and a few stations in Africa.

The Bible Overbrew started life as one of our podcasts but is being edited to be aired as a radio programme in 2026.

PODCASTS:

Streams is a new podcast where we review and critique films and programmes being released on streaming platforms like Netflix, Amazon Prime and Disney +.

We continue to make the year of *The Bible Overbrew* available as a weekly podcast.

Sermonise is a podcast aimed at encouraging preachers in learning how to preach the Bible effectively. It is realised much less frequently than in the past due to interviews drying up.

Internet activities: Our YouTube page is regularly updated with the audio podcasts mentioned above. It also has a lot of videos from recently years. We hope to produce more videos in the future.

The GNBA website has all the content we produce. We update the website with new programmes or podcasts almost every day.

Other activities

Africa

The charity continues to broadcast *Word Alive* through TWR in the southern regions of Africa by satellite. We also broadcast on TWR Malawi by FM and a number of stations in Western Africa.

Poland

The GNBA board continues to financially support the charity *Voice Of The Gospel* in Poland which we have been involved with for over 50 years. They do great work in radio, TV and visiting prisons and schools.

Prayer meeting

We encourage everyone who supports the charity to join us for an update on the ministry and to pray for our work. It is held on zoom 3 times a year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we continued to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. We send it out three times a year.

Our Ministry Partners are people who support GNBA financially each month. We keep regular contact with them to thank you for their support.

General giving is still below our outgoing costs but due to previous legacies the charity is in a healthy place financially.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK and the USA.

We send our regular emails called 'E-News' to let supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net deficit for the year of £107,961 (2024: £113,935 deficit). Principal funding sources included donors, churches, Christian trusts and bequests. During the previous year, the charity recognised legacies totalling £11,228, but there were none in current year.

The unrestricted fund at the year end is £355,079 (2024: £463,040), the restricted funds at the year-end were £115 (2024: £115), with the overall reserves totalling £355,194 (2024: £463,155)

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is- by its nature- very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £50,000, representing c3 months of running costs.

At present, the charity's cash reserves amount to £385,223 (2024: £484,519). This represents just over 7 times the minimum reserve policy requirement. There are no new regular income streams in the year and whilst the board continue to look to cut costs in order to maintain sufficient funds in order to continue operations long term, a large reserve allows some security in the mid term for the charity.

FUTURE PLANS

With good reserves in the bank the board believe it is right to continue to seek new broadcasting opportunities around the world and to invest in new radio programmes, podcasts, videos, advertising and conferences. But in light of the annual deficit we will seek to cut back if there can be savings made. In the last year we have moved to a much smaller office to save money.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. They are invited to a board meeting on a 'no commitment either side' basis. The next stage is an invitation to join the board. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and accountants.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out on the Company Information page.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 9 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry.

We employ 3 other staff; a full time producer/presenter, a part time role covering administration and graphic design, and a part time finance administrator.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;

2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Neville Patterson
Neville Patterson (Jan 15, 2026 17:18:19 GMT)

Neville Patterson

Date: Jan 15, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Sarah Crispin
Sarah Crispin (Feb 3, 2026 09:59:25 GMT)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Feb 3, 2026

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	63,482	-	63,482	63,228
Charitable activities	4	542	-	542	490
Investments	5	4,809	-	4,809	3,984
Total income and endowments		<u>68,832</u>	<u>-</u>	<u>68,832</u>	<u>67,702</u>
EXPENDITURE ON:					
Charitable activities	6	176,793	-	176,793	181,637
Total expenditure		<u>176,793</u>	<u>-</u>	<u>176,793</u>	<u>181,637</u>
Net income/(expenditure)		(107,961)	-	(107,961)	(113,935)
Transfers between funds	13	-	-	-	-
Net movement in funds		<u>(107,961)</u>	<u>-</u>	<u>(107,961)</u>	<u>(113,935)</u>
Reconciliation of funds:					
Total funds brought forward		463,040	115	463,155	577,090
Total funds carried forward	13	<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-16 form part of these accounts.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

BALANCE SHEET

AS AT 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	1,964	-	1,964	599
		<u>1,964</u>	<u>-</u>	<u>1,964</u>	<u>599</u>
CURRENT ASSETS					
Debtors	9	5,182	-	5,182	8,006
Cash at bank and in hand	10	385,108	115	385,223	484,519
		<u>390,289</u>	<u>115</u>	<u>390,404</u>	<u>492,525</u>
CREDITORS: Amounts falling due within one year	11	(37,174)	-	(37,174)	(29,970)
		<u>(37,174)</u>	<u>-</u>	<u>(37,174)</u>	<u>(29,970)</u>
Net current assets / (liabilities)		<u>353,115</u>	<u>115</u>	<u>353,230</u>	<u>462,555</u>
Total assets less current liabilities		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>
TOTAL NET ASSETS		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		355,079	-	355,079	463,040
		<u>355,079</u>	<u>-</u>	<u>355,079</u>	<u>463,040</u>
Restricted Funds		-	115	115	115
		<u>-</u>	<u>115</u>	<u>115</u>	<u>115</u>
		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Neville Patterson
Neville Patterson (Jan 15, 2026 17:18:19 GMT)

Neville Patterson

Date: Jan 15, 2026

Company number: 01270665

Charity number: 275115

The notes on page 10-16 form part of these accounts.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from conferences and the sale of literature.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

2 Accounting Policies (cont.)

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, Fitting & Equipment	over 4 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	50,356	48,302
Legacies receivable	-	11,228
Gift aid recoverable	13,125	3,697
	<u>63,482</u>	<u>63,228</u>

4 Income from charitable activities

	2025	2024
	£	£
Conference income	542	490
	<u>542</u>	<u>490</u>

5 Investment income

	2025	2024
	£	£
Bank interest	4,809	3,984
	<u>4,809</u>	<u>3,984</u>

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

6 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Salaries, travel and expenses	108,010	85,676
Radio time purchased	25,510	31,118
Programme production	6,032	15,890
Rent and rates	21,219	24,445
Telephone and utilities	4,481	9,301
Promotional costs	2,863	4,000
Premises maintenance & equipment	535	1,886
Conference costs	732	320
	<u>169,383</u>	<u>172,636</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,560	4,314
	<u>1,560</u>	<u>4,314</u>
Office supplies & costs	3,853	2,934
Legal & professional fees	374	361
Bank charges	418	831
Depreciation of tangible fixed assets	607	200
Insurance	599	361
	<u>7,410</u>	<u>9,001</u>
Total expenditure	<u><u>176,793</u></u>	<u><u>181,637</u></u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 4 (2024: 4).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Thomas Ward	44,305	-	3,544	47,849

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Thomas Ward	39,772	-	3,400	43,172

Thomas Ward was employed as Director of the charity and received the above payments for work done in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2025 £
Cost		
At 1 July 2024	799	799
Additions	1,972	1,972
At 30 June 2025	<u>2,771</u>	<u>2,771</u>
Accumulated depreciation		
At 1 July 2024	200	200
Charge for the year	607	607
At 30 June 2025	<u>807</u>	<u>807</u>
Net book value		
At 30 June 2025	<u>1,964</u>	<u>1,964</u>
At 30 June 2024	<u>599</u>	<u>599</u>

9 Debtors

	2025 £	2024 £
Falling due within one year:		
Gift aid recoverable	3,233	3,697
Prepayments and accrued income	<u>1,949</u>	<u>4,309</u>
	<u>5,182</u>	<u>8,006</u>

10 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	305,084	483,286
Notice deposits (with a term of three months or less)	80,000	-
Petty cash	139	1,234
	<u>385,223</u>	<u>484,519</u>

11 Creditors: liabilities falling due within one year

	2025 £	2024 £
Trade creditors	1,670	2,863
Other creditors	33,304	22,045
Accruals	1,560	4,362
Pension contributions	640	699
	<u>37,174</u>	<u>29,970</u>

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

12 Pension commitments

During the year employer's pension contributions totalling £7,492 (2024: £6,872) were payable to defined contribution personal pension schemes.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>General Unrestricted Funds</i>	463,040	68,832	(176,793)	-	355,079
Total Unrestricted Funds	463,040	68,832	(176,793)	-	355,079
<i>Restricted Funds</i>					
Sri Lanka - Back to the Bible	25	-	-	-	25
B Japan	50	-	-	-	50
India - Back to the Bible	40	-	-	-	40
	115	-	-	-	115
Aggregate of funds	463,155	68,832	(176,793)	-	355,194

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2025 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,964	-	-	1,964
Stock	-	-	-	-
Debtors	5,182	-	-	5,182
Cash at bank and in hand	385,108	-	115	385,223
Creditors falling due within one year	(37,174)	-	-	(37,174)
	355,079	-	115	355,194

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

13 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	576,975	67,702	(181,637)	-	463,040
Total Unrestricted Funds	576,975	67,702	(181,637)	-	463,040
<i>Restricted Funds</i>					
Sri Lanka - Back to the Bible	25	-	-	-	25
B Japan	50	-	-	-	50
India - Back to the Bible	40	-	-	-	40
	115	-	-	-	115
Aggregate of funds	577,090	67,702	(181,637)	-	463,155

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	599	-	-	599
Debtors	8,006	-	-	8,006
Cash at bank and in hand	484,404	-	115	484,519
Creditors falling due within one year	(29,970)	-	-	(29,970)
	463,040	-	115	463,155

Restricted funds all relate to funds donated for the provision of services in other countries and are restricted for use in these geographical areas.

14 Operating lease commitments

The charity has a licence to occupy for its office building which while not an operating lease does meet the requirements to disclose under FRS102 section 20. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this agreement is as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	5,887	4,967
Between one and five years	-	-
After five years	-	-
	5,887	4,967

During the year the charity was charged £19,869 for its licence to occupy.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £1,764 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds				Unrestricted funds			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	63,482	-	-	63,482	63,228	-	-	63,228
Charitable activities	4	542	-	-	542	490	-	-	490
Investments	5	4,809	-	-	4,809	3,984	-	-	3,984
Total income and endowments		68,832	-	-	68,832	67,702	-	-	67,702
EXPENDITURE ON:									
Charitable activities:	6	176,793	-	-	176,793	181,637	-	-	181,637
Total Expenditure		176,793	-	-	176,793	181,637	-	-	181,637
Net income/(expenditure)		(107,961)	-	-	(107,961)	(113,935)	-	-	(113,935)
Transfers between funds	13	-	-	-	-	-	-	-	-
Net movement in funds		(107,961)	-	-	(107,961)	(113,935)	-	-	(113,935)
Reconciliation of funds:									
Total funds brought forward		463,040	-	115	463,155	576,975	-	115	577,090
Total funds carried forward	13	355,079	-	115	355,194	463,040	-	115	463,155

Good News Broadcasting Association (Great Britain) Limited

Report and Accounts
Year ended 30 June 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees	Neville Samuel Patterson Katherine Elizabeth Naish Helen Faraday Wayne Arthur Clarke Thomas Murdock Ward Paul Sanders Simon Leighton
Key Staff	Thomas Murdock Ward
Governing Document	Memorandum and Articles of Association dated 28 July 1976, amended 8 October 2011.
Company Registration Number	01270665
Charity Registration Number	275115
Principal Address & Registered Office	Building 1 - Suite 4A Office 5 Wilsons Park Monsall Road Manchester M40 8WN
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

Contents	Page
Company Information	1
Trustees' Annual Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-16
Detailed Statement of Financial Activities with Comparatives	17

Report of the Trustees

for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media. The aims and differences that the charity seeks to make include:- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email.

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions.
- Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.
- Networking with others Christian charities and ministries to consider partnerships or simple increasing knowledge about who we are and what we do
- Increased presence at Christian conferences
- Using online and print advertising through Christian magazines and websites
- Continuing to develop our online presence through exclusive content on our website and increased interactions on social media.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:

Broadcasting activities

RADIO:

Word Alive continues to be our most widely distributed programme with the most airtime around the UK and the world. It continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.-

Bible Focus is our 10-minute week-day teaching programme. It features a number of different speakers. It is widely distributed across the UK on Christian radio stations and a few stations in Africa.

The Bible Overbrew started life as one of our podcasts but is being edited to be aired as a radio programme in 2026.

PODCASTS:

Streams is a new podcast where we review and critique films and programmes being released on streaming platforms like Netflix, Amazon Prime and Disney +.

We continue to make the year of *The Bible Overbrew* available as a weekly podcast.

Sermonise is a podcast aimed at encouraging preachers in learning how to preach the Bible effectively. It is realised much less frequently than in the past due to interviews drying up.

Internet activities: Our YouTube page is regularly updated with the audio podcasts mentioned above. It also has a lot of videos from recently years. We hope to produce more videos in the future.

The GNBA website has all the content we produce. We update the website with new programmes or podcasts almost every day.

Other activities

Africa

The charity continues to broadcast *Word Alive* through TWR in the southern regions of Africa by satellite. We also broadcast on TWR Malawi by FM and a number of stations in Western Africa.

Poland

The GNBA board continues to financially support the charity *Voice Of The Gospel* in Poland which we have been involved with for over 50 years. They do great work in radio, TV and visiting prisons and schools.

Prayer meeting

We encourage everyone who supports the charity to join us for an update on the ministry and to pray for our work. It is held on zoom 3 times a year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we continued to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. We send it out three times a year.

Our Ministry Partners are people who support GNBA financially each month. We keep regular contact with them to thank you for their support.

General giving is still below our outgoing costs but due to previous legacies the charity is in a healthy place financially.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK and the USA.

We send our regular emails called 'E-News' to let supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net deficit for the year of £107,961 (2024: £113,935 deficit). Principal funding sources included donors, churches, Christian trusts and bequests. During the previous year, the charity recognised legacies totalling £11,228, but there were none in current year.

The unrestricted fund at the year end is £355,079 (2024: £463,040), the restricted funds at the year-end were £115 (2024: £115), with the overall reserves totalling £355,194 (2024: £463,155)

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is- by its nature- very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £50,000, representing c3 months of running costs.

At present, the charity's cash reserves amount to £385,223 (2024: £484,519). This represents just over 7 times the minimum reserve policy requirement. There are no new regular income streams in the year and whilst the board continue to look to cut costs in order to maintain sufficient funds in order to continue operations long term, a large reserve allows some security in the mid term for the charity.

FUTURE PLANS

With good reserves in the bank the board believe it is right to continue to seek new broadcasting opportunities around the world and to invest in new radio programmes, podcasts, videos, advertising and conferences. But in light of the annual deficit we will seek to cut back if there can be savings made. In the last year we have moved to a much smaller office to save money.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. They are invited to a board meeting on a 'no commitment either side' basis. The next stage is an invitation to join the board. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and accountants.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out on the Company Information page.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 9 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry.

We employ 3 other staff; a full time producer/presenter, a part time role covering administration and graphic design, and a part time finance administrator.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;

2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Neville Patterson
Neville Patterson (Jan 15, 2026 17:18:19 GMT)

Neville Patterson

Date: Jan 15, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Sarah Crispin
Sarah Crispin (Feb 3, 2026 09:59:25 GMT)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Feb 3, 2026

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	63,482	-	63,482	63,228
Charitable activities	4	542	-	542	490
Investments	5	4,809	-	4,809	3,984
Total income and endowments		<u>68,832</u>	<u>-</u>	<u>68,832</u>	<u>67,702</u>
EXPENDITURE ON:					
Charitable activities	6	176,793	-	176,793	181,637
Total expenditure		<u>176,793</u>	<u>-</u>	<u>176,793</u>	<u>181,637</u>
Net income/(expenditure)		(107,961)	-	(107,961)	(113,935)
Transfers between funds	13	-	-	-	-
Net movement in funds		<u>(107,961)</u>	<u>-</u>	<u>(107,961)</u>	<u>(113,935)</u>
Reconciliation of funds:					
Total funds brought forward		463,040	115	463,155	577,090
Total funds carried forward	13	<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-16 form part of these accounts.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

BALANCE SHEET

AS AT 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	1,964	-	1,964	599
		<u>1,964</u>	<u>-</u>	<u>1,964</u>	<u>599</u>
CURRENT ASSETS					
Debtors	9	5,182	-	5,182	8,006
Cash at bank and in hand	10	385,108	115	385,223	484,519
		<u>390,289</u>	<u>115</u>	<u>390,404</u>	<u>492,525</u>
CREDITORS: Amounts falling due within one year	11	(37,174)	-	(37,174)	(29,970)
		<u>(37,174)</u>	<u>-</u>	<u>(37,174)</u>	<u>(29,970)</u>
Net current assets / (liabilities)		<u>353,115</u>	<u>115</u>	<u>353,230</u>	<u>462,555</u>
Total assets less current liabilities		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>
TOTAL NET ASSETS		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		355,079	-	355,079	463,040
		<u>355,079</u>	<u>-</u>	<u>355,079</u>	<u>463,040</u>
Restricted Funds		-	115	115	115
		<u>-</u>	<u>115</u>	<u>115</u>	<u>115</u>
		<u>355,079</u>	<u>115</u>	<u>355,194</u>	<u>463,155</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Neville Patterson
Neville Patterson (Jan 15, 2026 17:18:19 GMT)

Neville Patterson

Date: Jan 15, 2026

Company number: 01270665

Charity number: 275115

The notes on page 10-16 form part of these accounts.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from conferences and the sale of literature.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

2 Accounting Policies (cont.)

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, Fitting & Equipment	over 4 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	50,356	48,302
Legacies receivable	-	11,228
Gift aid recoverable	13,125	3,697
	<u>63,482</u>	<u>63,228</u>

4 Income from charitable activities

	2025	2024
	£	£
Conference income	542	490
	<u>542</u>	<u>490</u>

5 Investment income

	2025	2024
	£	£
Bank interest	4,809	3,984
	<u>4,809</u>	<u>3,984</u>

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

6 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Salaries, travel and expenses	108,010	85,676
Radio time purchased	25,510	31,118
Programme production	6,032	15,890
Rent and rates	21,219	24,445
Telephone and utilities	4,481	9,301
Promotional costs	2,863	4,000
Premises maintenance & equipment	535	1,886
Conference costs	732	320
	<u>169,383</u>	<u>172,636</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	<u>1,560</u>	<u>4,314</u>
	1,560	4,314
Office supplies & costs	3,853	2,934
Legal & professional fees	374	361
Bank charges	418	831
Depreciation of tangible fixed assets	607	200
Insurance	<u>599</u>	<u>361</u>
	7,410	9,001
Total expenditure	<u><u>176,793</u></u>	<u><u>181,637</u></u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 4 (2024: 4).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Thomas Ward	44,305	-	3,544	47,849

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Thomas Ward	39,772	-	3,400	43,172

Thomas Ward was employed as Director of the charity and received the above payments for work done in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2025 £
Cost		
At 1 July 2024	799	799
Additions	1,972	1,972
At 30 June 2025	<u>2,771</u>	<u>2,771</u>
Accumulated depreciation		
At 1 July 2024	200	200
Charge for the year	607	607
At 30 June 2025	<u>807</u>	<u>807</u>
Net book value		
At 30 June 2025	<u>1,964</u>	<u>1,964</u>
At 30 June 2024	<u>599</u>	<u>599</u>

9 Debtors

	2025 £	2024 £
Falling due within one year:		
Gift aid recoverable	3,233	3,697
Prepayments and accrued income	1,949	4,309
	<u>5,182</u>	<u>8,006</u>

10 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	305,084	483,286
Notice deposits (with a term of three months or less)	80,000	-
Petty cash	139	1,234
	<u>385,223</u>	<u>484,519</u>

11 Creditors: liabilities falling due within one year

	2025 £	2024 £
Trade creditors	1,670	2,863
Other creditors	33,304	22,045
Accruals	1,560	4,362
Pension contributions	640	699
	<u>37,174</u>	<u>29,970</u>

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

12 Pension commitments

During the year employer's pension contributions totalling £7,492 (2024: £6,872) were payable to defined contribution personal pension schemes.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>General Unrestricted Funds</i>	463,040	68,832	(176,793)	-	355,079
Total Unrestricted Funds	463,040	68,832	(176,793)	-	355,079
<i>Restricted Funds</i>					
Sri Lanka - Back to the Bible	25	-	-	-	25
B Japan	50	-	-	-	50
India - Back to the Bible	40	-	-	-	40
	115	-	-	-	115
Aggregate of funds	463,155	68,832	(176,793)	-	355,194

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2025 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,964	-	-	1,964
Stock	-	-	-	-
Debtors	5,182	-	-	5,182
Cash at bank and in hand	385,108	-	115	385,223
Creditors falling due within one year	(37,174)	-	-	(37,174)
	355,079	-	115	355,194

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

13 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	576,975	67,702	(181,637)	-	463,040
Total Unrestricted Funds	576,975	67,702	(181,637)	-	463,040
<i>Restricted Funds</i>					
Sri Lanka - Back to the Bible	25	-	-	-	25
B Japan	50	-	-	-	50
India - Back to the Bible	40	-	-	-	40
	115	-	-	-	115
Aggregate of funds	577,090	67,702	(181,637)	-	463,155

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	599	-	-	599
Debtors	8,006	-	-	8,006
Cash at bank and in hand	484,404	-	115	484,519
Creditors falling due within one year	(29,970)	-	-	(29,970)
	463,040	-	115	463,155

Restricted funds all relate to funds donated for the provision of services in other countries and are restricted for use in these geographical areas.

14 Operating lease commitments

The charity has a licence to occupy for its office building which while not an operating lease does meet the requirements to disclose under FRS102 section 20. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this agreement is as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	5,887	4,967
Between one and five years	-	-
After five years	-	-
	5,887	4,967

During the year the charity was charged £19,869 for its licence to occupy.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £1,764 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds				Unrestricted funds			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	63,482	-	-	63,482	63,228	-	-	63,228
Charitable activities	4	542	-	-	542	490	-	-	490
Investments	5	4,809	-	-	4,809	3,984	-	-	3,984
Total income and endowments		68,832	-	-	68,832	67,702	-	-	67,702
EXPENDITURE ON:									
Charitable activities:	6	176,793	-	-	176,793	181,637	-	-	181,637
Total Expenditure		176,793	-	-	176,793	181,637	-	-	181,637
Net income/(expenditure)		(107,961)	-	-	(107,961)	(113,935)	-	-	(113,935)
Transfers between funds	13	-	-	-	-	-	-	-	-
Net movement in funds		(107,961)	-	-	(107,961)	(113,935)	-	-	(113,935)
Reconciliation of funds:									
Total funds brought forward		463,040	-	115	463,155	576,975	-	115	577,090
Total funds carried forward	13	355,079	-	115	355,194	463,040	-	115	463,155

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dear Sirs

Re. Good News Broadcasting Ltd ('The Charity')

CONFIRMATION OF REPRESENTATIONS – Independent Examination

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials of the charity, the following representations given to you in connection with your examination of the charity's financial statements for the year ended 30th June 2025.

1. General

We acknowledge as directors our responsibility under the Companies Act 2006 for preparing financial statements which give a true and fair view and for making accurate representations to you, as set out in the terms of the engagement letter.

All the accounting records, including for each branch/subgroup of the charity, have been made available to you for the purpose of your examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All cash received during the year has been clearly accounted for, and has either been banked or spent as recorded in the expenditure records, bar the year-end cash balance of £139.

All other records and related information, including minutes of trustees', members' and management meetings, have been made available to you. The trustees have discussed and properly decided upon all matters, which require their approval.

We understand that you have undertaken an independent examination, rather than an audit, and that consequently no 'true and fair' opinion has been provided by you on the financial statements. The charity is not required to have an audit, according to either the terms of the governing document, or any stipulation made by a donor or another party. Although the charity's governing document refers to an 'audit', we confirm that this is simply a requirement for external scrutiny which is fulfilled by this independent examination.

2. Financial Statements

We have reviewed the financial statements which have been prepared, and are satisfied that any amendments suggested by you, which have been made to the financial statements and the trustees' report, are accurate and appropriate.

3. Assets and liabilities

All assets included in the balance sheet were in existence and owned by the charity at the balance sheet date and free from any mortgage or charge. The balance sheet includes all tangible assets (property, vehicles, and equipment); investments; and debts due to the charity and by the charity to others. The details of all bank accounts owned by the charity have been provided to you, whether managed by the main finance team or by others, and there are no groups or activities legally part of the charity which are not included.

All assets sold or scrapped have been duly eliminated and the proceeds accounted for. Permanent diminution in the value of assets has been reflected in its carrying value in the financial statements.

At the balance sheet date there were no material commitments for grants to be paid, for the purchase of property/equipment or long-term contracts for goods/services. There was no commitment to the payment of rent beyond 30th June 2025.

All known liabilities of the charity are included in the financial statements. In particular:

- No amounts received from donors were received as loans rather than gifts.
- There are no known liabilities to PAYE/NIC arising from the staff arrangements.
- The pension arrangements for the staff are based on 'defined contribution' schemes and there are no commitments, legal or moral, which may require significant additional contributions.

4. Grants and donations

No grants, donations or other income which were subject to specific terms and conditions were received, and no restricted income has therefore been recognised.

There was no expenditure which met the restrictions of the brought forward restricted fund balances during the current financial year as is shown in the restricted funds Note 13 in the accounts leaving unused balances of restricted funds of £115 at the year-end.

The charity has complied with all aspects of agreements and donor restrictions that would have a material effect on the financial statements in the event of non-compliance. In particular:

- there has been no use of gifts made for specific purposes other than as specified by the donor.
- all conditions of the donors for use of the funds had been met by the 30 June 2026.

5. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be adequate for the charity's need and with sufficient confidence such that there is no requirement to detail material uncertainties in this respect in the accounts.

We have assessed the future funding needs and the budget for the 2025/26 period and have no reason to believe that the income levels shown/anticipated will not be met. The expenditure levels shown in the budgets are prepared prudently and there is flexibility in core costs to enable temporary fluctuations in funding to be catered for.

In the light of those budget expectations, and considering the current level of reserves, the charity will have sufficient reserves to be able to continue operations for at least the next 12 months from the date of this letter.

6. Laws and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the company's Memorandum and Articles of Association which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

7. Transactions and arrangements with officers

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, shadow directors or their connected persons nor to guarantee or provide security for such matters.

No officers other than directors had any indebtedness to the charity under loans, quasi-loans or credit transactions at the balance sheet date.

No director had a direct or indirect material interest in any other transaction or arrangement with the charity.

Any remuneration, salary or payment for services, gift or other payment made to any director, family member or business of a director, has been fully and accurately disclosed in the financial statements; along with the name of the individual director(s) concerned, the relevant amount(s), and the legal authority for making such. We confirm that we believe the governing document legally supports these payments. Expenses paid to directors are as disclosed in the financial statements and do not include any "profit" element.

8. Transactions with related parties

The charity has not had, or entered into, at any time during the year material transactions with other charities over which influence is exerted by directors/senior staff or other companies/businesses related parties whether or not the outcome has been to influence the presentation of transactions.

9. Post balance sheet events

Except as disclosed in the financial statements, no events or transactions have occurred since the year end, or are pending, which could have a material effect on the financial statements or which are of such significance in relation to the charity's affairs that they should be mentioned in the financial statements in order to avoid giving a misleading view of the charity's financial position.

10. Commitments, contingencies and liabilities

We do not know of any substantial liabilities, contingent liabilities or capital commitments, of a material amount. There is no litigation in progress or pending.

We confirm that the above representations are made on the basis of enquiries of management, volunteers and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

On behalf of the Trustees:

(signed) Thomas Ward
Thomas Ward (Feb 2, 2026 11:03:06 GMT)

Trustee (print name) Thomas Ward

(signed) Helen Faraday
Helen Faraday (Feb 2, 2026 19:32:28 GMT)

Trustee (print name) Helen Faraday

Date of approval of accounts 15 January 2026

GNBA Letter of respresentation

Final Audit Report

2026-02-02

Created:	2026-02-02
By:	Sarah Crispin (sarah.crispin@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAaq0-0iretXm8fXOSv79Gx-nSCFIEBSCv

"GNBA Letter of respresentation" History

-  Document created by Sarah Crispin (sarah.crispin@stewardship.org.uk)
2026-02-02 - 10:52:18 GMT
-  Document emailed to Helen Faraday (helen.c.faraday@gmail.com) for signature
2026-02-02 - 10:53:11 GMT
-  Document emailed to tom@gnba.net for signature
2026-02-02 - 10:53:11 GMT
-  Email viewed by tom@gnba.net
2026-02-02 - 11:02:03 GMT
-  Signer tom@gnba.net entered name at signing as Thomas Ward
2026-02-02 - 11:03:04 GMT
-  Document e-signed by Thomas Ward (tom@gnba.net)
Signature Date: 2026-02-02 - 11:03:06 GMT - Time Source: server
-  Email viewed by Helen Faraday (helen.c.faraday@gmail.com)
2026-02-02 - 19:31:34 GMT
-  Document e-signed by Helen Faraday (helen.c.faraday@gmail.com)
Signature Date: 2026-02-02 - 19:32:28 GMT - Time Source: server
-  Agreement completed.
2026-02-02 - 19:32:28 GMT

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales - Charity number 275115

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
The Good News Broadcasting Association
(Great Britain) Limited

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Good News Broadcasting Association
(Great Britain) Limited

Contents of the Financial Statements
for the Year Ended 30 June 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Report of the Trustees
for the Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:

- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media.

The aims and differences that the charity seeks to make include:

- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;
- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and
- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions
- Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.
- Networking with others Christian charities and ministries to consider partnerships or simply increasing knowledge about who we are and what we do
 - Increased presence at Christian conferences
 - Using online and print advertising through Christian magazines and websites
 - Continuing to develop our online presence through exclusive content on our website and increased interactions on social media

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Report of the Trustees
for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:-

Broadcasting activities

RADIO

- **Word Alive** remains our most popular programme with the most airtime around the UK and the world. It continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.

- **Bible Focus** Focus is our 10-minute week-day teaching programme. It features a number of different speakers. It is widely distributed across the UK on secular and Christian radio stations.

- **The Everlasting Way** is a short evangelistic devotional played on various FM and internet stations.

PODCASTS

- **Sermonise** is a fortnightly podcast aimed at encouraging preachers in learning how to preach the Bible effectively.

- **The Bible OverBrew** is a weekly audio and video podcast that GNBA commissioned with two external content creators Matt Searles and Rachel Redeemed. It started in January and will finish in December and will take listeners through the whole bible.

- **Onside** is a short series of podcasts where guests are interviewed about faith and football.

- **Convicted** is a fortnightly podcast in partnership with Daylight Christian Prison Trust. Each episode has a different guest who is either an ex-offender, chaplain or a prison volunteer.

Internet activities

- **YouTube** Our page is still live with lots of podcasts and bible reviews. We hope to produce more videos in the future.

- **GNBA website** All the programmes we produce are also available on our website. We update the website with new content almost every day.

Other activities

Africa

The charity continues to broadcast Word Alive through TWR in the southern regions of Africa by satellite. We also broadcast on TWR Malawi by FM and recently starting broadcasting through Voice of Hope in Africa.

Poland

The GNBA board continues to financially support the charity Voice Of The Gospel in Poland which we have been involved with for over 50 years. They do great work in radio, TV and visiting prisons and schools.

Prayer meeting

We encourage everyone who supports the charity to join us for an update on the ministry and to pray for our work. It is held on zoom 3 times a year.

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Report of the Trustees
for the Year Ended 30 June 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we continued to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. We send it out three times a year.

Our Ministry Partners are people who support GNBA financially each month. We keep regular contact with them and send exclusive content as a thank you for their support.

General giving is still below our outgoing costs but due to previous legacies the charity is in a healthy place financially.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK and the USA.

We send our regular emails called 'E-News' to let supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

FINANCIAL REVIEW

Financial Review

The Statement of Financial Activities shows a net deficit for the year of £113,935 (2023: £60,526 deficit). Principal funding sources included donors, churches, Christian trusts and bequests. During the year, the charity recognised legacies totalling £11,228 (2023: £1,845).

The unrestricted fund at the year end is £463,040 (2023: £576,975), the restricted funds at the year end were £115 (2023: £115), with the overall reserves totalling £463,155 (2023: £557,090).

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced. They also provide cover for upcoming leadership transitions which will be caused by forthcoming retirements.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is - by its nature - very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £50,000, representing 3 months of running costs less regular monthly income as computed in 2023.

At present, the charity's free reserves amount to £463,040 (2023: £576,975). This represents just over 9 times the minimum policy which the trustees consider reasonable due to this being created by legacies which cannot be relied upon in the future. There are no new regular income streams in the year and whilst the board continue to look cut costs in order to maintain sufficient funds in order to continue operations long term, a large reserve allows some security in the mid term for the charity.

FUTURE PLANS

With good reserves in the bank the board believe it is right to continue to seek new broadcasting opportunities around the world and to invest in new radio programmes, podcasts, videos, advertising and day conferences. But in light of the annual deficit we will also seek to cut back in rent costs and to renegotiate contracts with radio stations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Report of the Trustees
for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. They are invited to a board meeting on a 'no commitment either side' basis.

The next stage is an invitation to join the board. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and accountants.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out below.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 9 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry, bringing a depth of radio presentation and production skills acquired mainly at Trans World Radio, where he held a key morning slot. His wide ranging media contacts, creativity and fervent faith are added benefits for the ministry.

Melanie Dixey works 16 hours per week on a combination of administration, graphic design and production.

Eamonn Maloney works full time as a producer/ presenter. He produces Bible Focus every week, runs our social media presence and is the contact point with radio stations.

Camila Shibemba works 20 hours a week as our finance administrator.

Key management remuneration

Total remuneration paid to key management during the year amounted to £43,172 (2023: £40,932).

Related parties

There are no directly-related parties associated with the charity apart from the trustees.

Apart from the transactions with trustees disclosed in the above note, there are no related party transactions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01270665 (England and Wales)

Registered Charity number

275115

Registered office

Unit 27 Wilsons Park
Monsall Road
Manchester
M40 8WN

Trustees

S T Leighton
N S Patterson
P B Sanders
T M Ward
H Faraday (appointed 5.2.24)
K Naish (appointed 5.2.24)
W Clarke

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Report of the Trustees
for the Year Ended 30 June 2024

Approved by order of the board of trustees on 13 January 2025 and signed on its behalf by:



[Neville Patterson \(Jan 13, 2025 09:59 EST\)](#)

N S Patterson - Trustee

Independent Examiner's Report to the Trustees of
The Good News Broadcasting Association
(Great Britain) Limited

Independent examiner's report to the trustees of The Good News Broadcasting Association (Great Britain) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Colcomb

Paul Colcomb (Jan 15, 2025 12:23 GMT)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

13 January 2025

The Good News Broadcasting Association
(Great Britain) Limited

Statement of Financial Activities
for the Year Ended 30 June 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,228	-	63,228	42,956
Charitable activities	4				
Sales of literature, videos, CDs, postage		-	-	-	25
Radio/literature production		490	-	490	-
Investment income	3	3,984	-	3,984	2,004
Other income		-	-	-	4,926
Total		<u>67,702</u>	<u>-</u>	<u>67,702</u>	<u>49,911</u>
EXPENDITURE ON					
Charitable activities	5				
Sales of literature, videos, CDs, postage		-	-	-	4,858
Radio/literature production		181,437	-	181,437	104,588
Other		200	-	200	991
Total		<u>181,637</u>	<u>-</u>	<u>181,637</u>	<u>110,437</u>
NET INCOME/(EXPENDITURE)		(113,935)	-	(113,935)	(60,526)
RECONCILIATION OF FUNDS					
Total funds brought forward		576,975	115	577,090	637,616
TOTAL FUNDS CARRIED FORWARD		<u>463,040</u>	<u>115</u>	<u>463,155</u>	<u>577,090</u>

The notes form part of these financial statements

The Good News Broadcasting Association
(Great Britain) Limited (Registered number: 01270665)

Balance Sheet
30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	599	-	599	-
CURRENT ASSETS					
Debtors	11	8,006	-	8,006	2,982
Cash at bank		484,404	115	484,519	583,070
		<u>492,410</u>	<u>115</u>	<u>492,525</u>	<u>586,052</u>
CREDITORS					
Amounts falling due within one year	12	(29,969)	-	(29,969)	(8,962)
NET CURRENT ASSETS		<u>462,441</u>	<u>115</u>	<u>462,556</u>	<u>577,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>463,040</u>	<u>115</u>	<u>463,155</u>	<u>577,090</u>
NET ASSETS		<u>463,040</u>	<u>115</u>	<u>463,155</u>	<u>577,090</u>
FUNDS	13				
Unrestricted funds				463,040	576,975
Restricted funds				115	115
TOTAL FUNDS				<u>463,155</u>	<u>577,090</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2025 and were signed on its behalf by:


Neville Patterson (Jan 13, 2025 09:59 EST)

N S Patterson - Trustee

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a company limited by guarantee and registered in England and Wales.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated to write off the cost or valuation of fixed assets (less expected residual value) on a straight line basis over their expected useful economic lives. The rates of depreciation applied are:

- Plant and Equipment 25%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The Charitable Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Charitable Company would receive for the asset if it were to be sold at the balance sheet date.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	52,000	41,111
Legacies	11,228	1,845
	<u>63,228</u>	<u>42,956</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3,984</u>	<u>2,004</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Sale of goods	-	25
Conference income	490	-
	<u>490</u>	<u>25</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Radio/literature production	<u>181,437</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	83,084	64,872
Radio time purchased	31,118	1,446
Programme production	15,889	1,493
Conference costs	320	1,000
Telephone	5,392	4,122
Postage	716	1,653
Premises maintenance	916	-
Office supplies/sundries	2,218	1,468
Rent/ rates	24,445	17,509
Travel and accommodation	2,593	2,859
Equipment and furniture	970	1,378
Promotional costs	4,000	2,243
Insurance	361	462
Bank charges	831	913
Professional fees	361	2,087
Independent examination fees	4,314	4,897
Heat and light	3,909	1,044
	<u>181,437</u>	<u>109,446</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	200	991
	<u>200</u>	<u>991</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

T M Ward, an employee of the charity, was appointed as trustee on 1 April 2019. He continued to receive remuneration for his role as an employee as permitted by the governing document and did not receive any additional amounts relating to his trustee responsibilities.

T M Ward is considered as Key Management Personnel and received remuneration of £43,172 (2023: £40,932) for his role as an employee.

No other trustees' received remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	74,910	54,722
Social security costs	1,297	5,083
Other pension costs	6,877	5,067
	<u>83,084</u>	<u>64,872</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Promotion and programme production	1	1
Management and administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2023	37,515	18,612	56,127
Additions	799	-	799
Disposals	(37,515)	(18,612)	(56,127)
At 30 June 2024	799	-	799
DEPRECIATION			
At 1 July 2023	37,515	18,612	56,127
Charge for year	200	-	200
Eliminated on disposal	(37,515)	(18,612)	(56,127)
At 30 June 2024	200	-	200
NET BOOK VALUE			
At 30 June 2024	599	-	599
At 30 June 2023	-	-	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	3,697	2,496
Prepayments and accrued income	4,309	486
	8,006	2,982

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,863	1,266
Other creditors	22,045	3,320
Accrued expenses	4,362	4,020
Pension contributions	699	356
	29,969	8,962

13. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	576,975	(113,935)	463,040
Restricted funds			
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	115	-	115
TOTAL FUNDS	577,090	(113,935)	463,155

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,702	(181,637)	(113,935)
TOTAL FUNDS	<u>67,702</u>	<u>(181,637)</u>	<u>(113,935)</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	637,501	(60,526)	576,975
Restricted funds			
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	115	-	115
TOTAL FUNDS	<u>637,616</u>	<u>(60,526)</u>	<u>577,090</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,911	(110,437)	(60,526)
TOTAL FUNDS	<u>49,911</u>	<u>(110,437)</u>	<u>(60,526)</u>

Restricted Funds

Other Restricted Funds

These represent monies donated for the provision of services in other countries and are restricted for use within these geographical areas.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales - Charity number 275115

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
The Good News Broadcasting Association
(Great Britain) Limited

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Good News Broadcasting Association
(Great Britain) Limited

Contents of the Financial Statements
for the Year Ended 30 June 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:

- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media.

The aims and differences that the charity seeks to make include:

- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;
- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and
- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email.

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions.

Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.

- Networking with others Christian charities and ministries to consider partnerships or simply increasing knowledge about who we are and what we do.
- Increased presence at Christian conferences
- Using online and print advertising through Christian magazines and websites
- Continuing to develop our online presence through exclusive content on our website and increased interactions on social media

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2023

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:-

Broadcasting activities

- **Word Alive** remains our most popular programme. It has been reduced in length to 26 minutes and continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.

- **Bible Focus** Focus is our 10-minute week-day teaching programme. It features a number of different speakers. It is widely distributed across the UK on secular and Christian radio stations.

- **The Everlasting Way** is a short evangelistic devotional.

Internet activities

- **YouTube** We have made short features and Bible reviews for YouTube.

- **Sermonise** is a fortnightly podcast aimed at encouraging preachers in learning how to preach the Bible effectively.

- **GNBA website** All the programmes we produce are also available on our website. We update the website with new content every day.

Other activities

Africa

The charity continues to broadcast Word Alive through TWR in the southern regions of Africa.

Poland

The GNBA board continues to financially support the charity Voice Of The Gospel in Poland which we helped launch over 50 years ago. They do great work in radio, TV and visiting prisons and schools.

Monthly prayer meeting

We encourage everyone who supports the charity to join us for a bi-monthly prayer meeting on zoom.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we continued to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. This has saved us money on printing and time in packing.

Our Ministry Partners are people who support GNBA financially each month. We keep regular contact with them and send exclusive content as a thank you for their support.

General giving is still below our outgoing costs but due to previous legacies the charity is in a healthy place financially.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK and the USA.

We send our regular emails called 'E-News' to let supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2023

FINANCIAL REVIEW

Financial Review

The Statement of Financial Activities shows a net deficit for the year of £60,526 (2022: £371,438 surplus). Principal funding sources included donors, churches, Christian trusts and bequests. During the year, the charity recognised legacies totalling £1,845 (2022: £444,814) which last year made a significant effect on the financial position of the charity.

The unrestricted fund at the year end is £576,975 (2022: £637,501), the restricted funds at the year end were £115 (2022: £115), with the overall reserves totalling £577,090 (2022: £637,616).

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced. They also provide cover for upcoming leadership transitions which will be caused by forthcoming retirements.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is - by its nature - very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £50,000, representing 3 months of running costs less regular monthly income as computed in 2023.

At present, the charity's free reserves amount to £576,975 (2022: £637,501). This represents just over 11 times the minimum policy which the trustees consider reasonable due to this being created by legacies which cannot be relied upon in the future. There are no new regular income streams in the year and whilst the board continue to look cut costs in order to maintain sufficient funds in order to continue operations long term, a large reserve allows some security in the mid term for the charity.

FUTURE PLANS

This year the charity celebrates our 70th year of broadcasting in the UK. With this milestone in mind and with the finances in a stronger position the trustees aim to significantly increase the amount of radio content and podcasts we produce. This will be achieved by taking on a new full-time producer and a part-time producer. It is our aim to greatly increase the amount of stations that broadcast our content. We plan to hold a number of events around the country and online to commemorate our 70 years. Our director will also travel to churches that support the charity to update them in person of our ongoing work. Also we want to focus on new partnerships with other charities to increase our reach. We will also seek to employ a part-time finance administrator to help with bookkeeping and admin.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. They are invited to a board meeting on a 'no commitment either side' basis.

The next stage is an invitation to join the board. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and accountants.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out on page 5.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 9 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry, bringing a depth of radio presentation and production skills acquired mainly at Trans World Radio, where he held a key morning slot. His wide ranging media contacts, creativity and fervent faith are added benefits for the ministry.

Melanie Dixey works 16 hours per week on a combination of administration, graphic design and production.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Total remuneration paid to key management during the year amounted to £40,932 (2022: £38,717).

Related parties

There are no directly-related parties associated with the charity apart from the trustees.

Apart from the transactions with trustees disclosed in the above note, there are no related party transactions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01270665 (England and Wales)

Registered Charity number

275115

Registered office

Unit 27 Wilsons Park
Monsall Road
Manchester
M40 8WN

Trustees

S Hall (resigned 24.1.23)
E Leighton (resigned 20.6.23)
S T Leighton
N S Patterson
P B Sanders
T M Ward

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 9 February 2024 and signed on its behalf by:



Neville Patterson (Feb 18, 2024 16:42 GMT)

N S Patterson - Trustee

Independent Examiner's Report to the Trustees of
The Good News Broadcasting Association
(Great Britain) Limited

Independent examiner's report to the trustees of The Good News Broadcasting Association (Great Britain) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Colcomb
Paul Colcomb (Feb 19, 2024 10:32 GMT)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

9 February 2024

The Good News Broadcasting Association
(Great Britain) Limited

Statement of Financial Activities
for the Year Ended 30 June 2023

					2023	2022
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	42,956	-	-	42,956	488,156
Charitable activities	4					
Sales of literature, videos, CDs, postage		25	-	-	25	445
Investment income	3	2,004	-	-	2,004	1
Other income		4,926	-	-	4,926	5,336
Total		<u>49,911</u>	<u>-</u>	<u>-</u>	<u>49,911</u>	<u>493,938</u>
EXPENDITURE ON Charitable activities	5					
Voice of the Gospel Foundation - Poland		-	-	-	-	2,250
Sales of literature, videos, CDs, postage		4,858	-	-	4,858	-
Radio/literature production		104,588	-	-	104,588	116,287
Other		991	-	-	991	3,963
Total		<u>110,437</u>	<u>-</u>	<u>-</u>	<u>110,437</u>	<u>122,500</u>
NET INCOME/(EXPENDITURE)		(60,526)	-	-	(60,526)	371,438
RECONCILIATION OF FUNDS						
Total funds brought forward		637,501	-	115	637,616	266,178
TOTAL FUNDS CARRIED FORWARD		<u>576,975</u>	<u>-</u>	<u>115</u>	<u>577,090</u>	<u>637,616</u>

The notes form part of these financial statements

The Good News Broadcasting Association
(Great Britain) Limited

Balance Sheet
30 June 2023

					2023	2022
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	11	-	-	-	-	991
CURRENT ASSETS						
Debtors	12	2,982	-	-	2,982	52,818
Cash at bank		582,955	-	115	583,070	598,182
		<u>585,937</u>	<u>-</u>	<u>115</u>	<u>586,052</u>	<u>651,000</u>
CREDITORS						
Amounts falling due within one year	13	(8,962)	-	-	(8,962)	(14,375)
		<u>576,975</u>	<u>-</u>	<u>115</u>	<u>577,090</u>	<u>636,625</u>
NET CURRENT ASSETS						
		<u>576,975</u>	<u>-</u>	<u>115</u>	<u>577,090</u>	<u>636,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>576,975</u>	<u>-</u>	<u>115</u>	<u>577,090</u>	<u>637,616</u>
NET ASSETS						
		<u>576,975</u>	<u>-</u>	<u>115</u>	<u>577,090</u>	<u>637,616</u>
FUNDS	14					
Unrestricted funds					576,975	637,501
Restricted funds					115	115
TOTAL FUNDS					<u>577,090</u>	<u>637,616</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 February 2024 and were signed on its behalf by:



Neville Patterson (Feb 18, 2024 16:42 GMT)

N S Patterson - Trustee

The notes form part of these financial statements

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a company limited by guarantee and registered in England and Wales.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation. Assets costing less than £1200 are not capitalised. Depreciation is calculated to write off the cost or valuation of fixed assets (less expected residual value) on a straight line basis over their expected useful economic lives. The rates of depreciation applied are:

- Plant and Equipment 25% or 33.3%
- Fixtures and Fittings 25%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	41,111	43,342
Legacies	1,845	444,814
	<u>42,956</u>	<u>488,156</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,004</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Sale of goods	<u>25</u>	<u>445</u>

Activity

Sales of literature, videos, CDs, postage

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)
	£
Sales of literature, videos, CDs, postage	4,858
Radio/literature production	104,588
	<u>109,446</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	64,872	64,041
Radio time purchased	1,446	12,344
Programme production	1,493	1,114
Conference costs	1,000	-
Telephone	4,122	4,114
Postage	1,653	1,076
Office supplies/sundries	1,468	1,371
Rent/ rates	17,509	12,675
Travel and accomodation	2,859	1,685
Equipment and furniture	1,378	3,186
Promotional costs	2,243	1,000
Insurance	462	445
Bank charges	913	968
Professional fees	2,087	6,817
Independent examination fees	4,897	4,170
Heat and light	1,044	1,281
	<u>109,446</u>	<u>116,287</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

7. GRANTS PAYABLE

	2023	2022
	£	£
Voice of the Gospel Foundation - Poland	-	2,250
	<u> </u>	<u> </u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	991	3,963
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

T M Ward, an employee of the charity, was appointed as trustee on 1 April 2019. He continued to receive remuneration for his role as an employee as permitted by the governing document and did not receive any additional amounts relating to his trustee responsibilities.

T M Ward is considered as Key Management Personnel and received remuneration of £40,932 (2022: £38,717) for his role as an employee.

No other trustees' received remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	54,722	54,309
Social security costs	5,083	4,723
Other pension costs	5,067	5,009
	<u>64,872</u>	<u>64,041</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Promotion and programme production	1	1
Management and administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2022 and 30 June 2023	37,515	18,612	56,127
DEPRECIATION			
At 1 July 2022	36,524	18,612	55,136
Charge for year	991	-	991
At 30 June 2023	37,515	18,612	56,127
NET BOOK VALUE			
At 30 June 2023	-	-	-
At 30 June 2022	991	-	991

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	2,496	52,818
Prepayments and accrued income	486	-
	2,982	52,818

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,266	1,291
Other creditors	3,320	2,788
Accrued expenses	4,020	9,960
Pension contributions	356	336
	8,962	14,375

14. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	637,501	(60,526)	576,975
Restricted funds			
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	115	-	115
TOTAL FUNDS	637,616	(60,526)	577,090

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,911	(110,437)	(60,526)
TOTAL FUNDS	<u>49,911</u>	<u>(110,437)</u>	<u>(60,526)</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	266,458	371,438	(395)	637,501
Restricted funds				
Poland - Voice of Gospel	(395)	-	395	-
Sri Lanka - Back to the Bible	25	-	-	25
B Japan	50	-	-	50
India - Back to the Bible	40	-	-	40
	(280)	-	395	115
TOTAL FUNDS	<u>266,178</u>	<u>371,438</u>	<u>-</u>	<u>637,616</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	491,688	(120,250)	371,438
Restricted funds			
Poland - Voice of Gospel	2,250	(2,250)	-
TOTAL FUNDS	<u>493,938</u>	<u>(122,500)</u>	<u>371,438</u>

Restricted Funds

Other Restricted Funds

These represent monies donated for the provision of services in other countries and are restricted for use within these geographical areas.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

The Good News Broadcasting Association
(Great Britain) Limited

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,111	43,342
Legacies	1,845	444,814
	42,956	488,156
Investment income		
Deposit account interest	2,004	1
Charitable activities		
Sale of goods	25	445
Other income		
Other income	4,926	5,336
Total incoming resources	49,911	493,938
EXPENDITURE		
Charitable activities		
Wages	54,722	54,309
Social security	5,083	4,723
Pensions	5,067	5,009
Radio time purchased	1,446	12,344
Programme production	1,493	1,114
Conference costs	1,000	-
Telephone	4,122	4,114
Postage	1,653	1,076
Office supplies/sundries	1,468	1,371
Rent/ rates	17,509	12,675
Travel and accomodation	2,859	1,685
Equipment and furniture	1,378	3,186
Promotional costs	2,243	1,000
Insurance	462	445
Bank charges	913	968
Professional fees	2,087	6,817
Independent examination fees	4,897	4,170
Heat and light	1,044	1,281
Grants to institutions	-	2,250
	109,446	118,537
Other		
Plant and machinery	991	3,963
Total resources expended	110,437	122,500
Net (expenditure)/income	(60,526)	371,438

This page does not form part of the statutory financial statements

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales - Charity number 275115

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2022
for
The Good News Broadcasting Association
(Great Britain) Limited

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Good News Broadcasting Association
(Great Britain) Limited

Contents of the Financial Statements
for the Year Ended 30 June 2022

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:

- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media.

The aims and differences that the charity seeks to make include:

- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;
- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and
- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email.

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions.
- Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.
- Networking with others Christian charities and ministries to consider partnerships or simply increasing knowledge about who we are and what we do.
 - Increased presence at Christian conferences
 - Using online and print advertising through Christian magazines and websites
 - Continuing to develop our online presence through exclusive content on our website and increased interactions on social media

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2022

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:-

Broadcasting activities

- **Word Alive** remains our most popular programme. It has been reduced in length to 26 minutes and continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.

- **Bible Focus** is our 10-minute week-day teaching programme. It features Tom Ward and Stuart Reynolds. It is widely distributed across the UK.

Internet activities

-**YouTube** We have made short features and Bible reviews for YouTube along with putting the podcast, Too Hot For Radio, on the site as well.

- **The Everlasting Way** is a short audio devotional that is currently just on our website.

-**First Friday** has replaced 'Too hot for radio' as a monthly video podcast. Tom Ward and Stuart Reynolds answers questions and discuss topics relating to Christianity today. It is also available on the tv network RTN TV. It is available in an audio format on multiple podcast outlets including itunes, Stitcher, Libsyn and Alexa.

- **Sermonise** is a fortnightly podcast aimed at encouraging preachers in learning how to preach the Bible effectively.

-**GNBA website** All the programmes we produce are also available on our website. We update the website with new content 6 days out of 7.

Other activities

Africa

The charity continues to broadcast Word Alive through TWR in the southern regions of Africa.

Poland

The GNBA board continues to financially support the charity Voice Of The Gospel in Poland which we helped launch over 50 years ago. They do great work in radio, TV and visiting prisons and schools.

Monthly prayer meeting.

We encourage everyone who supports the charity to join us for a bi-monthly prayer meeting on zoom. These meetings have been very well received.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we continued to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. This has saved us money on printing and time in packing.

Our Ministry Partners are people who support GNBA financially each month. We keep regular contact with them and send exclusive content as a thankyou for their support.

General giving is still well below our outgoing costs but due to previous legacies the charity is in a healthy place financially.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in. Unfortunately we receive no listener feedback and very little interaction from the stations we broadcast with.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK and the USA.

E-News continues to be spent out regularly letting supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

FINANCIAL REVIEW

Financial Review

The Statement of Financial Activities shows a net surplus for the year of £371,438 (2021: £114,593). Principal funding sources included donors, churches, Christian trusts and bequests. During the year, the charity recognised legacies totalling £444,814 (2021: £160,383) which have made a significant effect on the financial position of the charity.

The unrestricted fund at the year end is £637,501 (2021: £266,458), the restricted fund at the year end were £115 (2021: deficit of £280), with the overall reserves totalling £637,616 (2021: £266,178).

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced. They also provide cover for upcoming leadership transitions which will be caused by forthcoming retirements.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is - by its nature - very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £31,651, representing 3 months of running costs and redundancy costs less regular monthly income as computed in 2021. Costs have reduced in 2022 however the board expects cost increases in future periods and as such have agreed to maintain the minimum level for review in 2023.

At present, the charity's free reserves amount to £636,510 (2021: £261,504). This represents just over 8 times the minimum policy which the trustees consider reasonable due to this being created by legacies which cannot be relied upon in the future. There are no new regular income streams in the year and whilst the board continue to look cut costs in order to maintain sufficient funds in order to continue operations long term, a large reserve allows some security in the mid term for the charity.

FUTURE PLANS

This year the trustees aim to increase the variety of our radio content to include short drama features and a programme for children. We plan to increase our video content with a weekly bible teaching programme which will be made available to Christian TV networks in the UK. We also plan to develop some radio programmes in other languages through translation work. To sustain our current output along with producing these new programmes we will need to employ a radio producer and also a part-time book-keeper.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. Their CVs are obtained and circulated to all existing trustees and, assuming consensus is reached on suitability for appointment, they are invited to a board meeting on a 'no commitment either side' basis.

The next stage is an invitation to join the board and, thereafter, a Charity Commission publication giving guidance to new trustees is provided, with training strictly 'in house' through mentoring by the Director and/or existing trustees. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and a company finance director among others.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out on page 5.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 9 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry, bringing a depth of radio presentation and production skills acquired mainly at Trans World Radio, where he held a key morning slot. His wide ranging media contacts, creativity and fervent faith are added benefits for the ministry.

Melanie Dixey works 16 hours per week on a combination of administration, graphic design and production.
Tony Mackin works 8 hours per week on accountancy.

Key management remuneration

Total remuneration paid to key management during the year amounted to £38,717 (2021: £37,711).

Related parties

There are no directly-related parties associated with the charity apart from the trustees.

There are no transactions with related parties in the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01270665 (England and Wales)

Registered Charity number

275115

Registered office

Unit 27 Wilsons Park
Monsall Road
Manchester
M40 8WN

Trustees

S Hall (resigned 24.1.23)
E Leighton
S T Leighton
N S Patterson
P B Sanders
T M Ward

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 30 March 2023 and signed on its behalf by:

Neville Patterson

[Neville Patterson \(Mar 30, 2023 13:49 GMT+1\)](#)

N S Patterson - Trustee

Independent Examiner's Report to the Trustees of
The Good News Broadcasting Association
(Great Britain) Limited

Independent examiner's report to the trustees of The Good News Broadcasting Association (Great Britain) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Colcomb

Paul Colcomb (Mar 30, 2023 13:54 GMT+1)

Paul Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

30 March 2023

The Good News Broadcasting Association
(Great Britain) Limited

Statement of Financial Activities
for the Year Ended 30 June 2022

					2022	2021
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	485,906	-	2,250	488,156	239,460
Charitable activities	4					
Sales of literature, videos, CDs, postage		445	-	-	445	1,730
Investment income	3	1	-	-	1	8
Other income		5,336	-	-	5,336	-
Total		<u>491,688</u>	<u>-</u>	<u>2,250</u>	<u>493,938</u>	<u>241,198</u>
EXPENDITURE ON Charitable activities	5					
Voice of the Gospel Foundation - Poland		-	-	2,250	2,250	2,250
Radio/literature production		116,287	-	-	116,287	120,392
Other		3,963	-	-	3,963	3,963
Total		<u>120,250</u>	<u>-</u>	<u>2,250</u>	<u>122,500</u>	<u>126,605</u>
NET INCOME		371,438	-	-	371,438	114,593
Transfers between funds	14	(395)	-	395	-	-
Net movement in funds		371,043	-	395	371,438	114,593
RECONCILIATION OF FUNDS						
Total funds brought forward		266,458	-	(280)	266,178	151,585
TOTAL FUNDS CARRIED FORWARD		<u>637,501</u>	<u>-</u>	<u>115</u>	<u>637,616</u>	<u>266,178</u>

The notes form part of these financial statements

The Good News Broadcasting Association
(Great Britain) Limited

Balance Sheet
30 June 2022

				2022	2021
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £
FIXED ASSETS					
Tangible assets	11	991	-	-	991
CURRENT ASSETS					
Debtors	12	52,818	-	-	52,818
Cash at bank		598,067	-	115	598,182
		<u>650,885</u>	<u>-</u>	<u>115</u>	<u>651,000</u>
CREDITORS					
Amounts falling due within one year	13	(14,375)	-	-	(14,375)
		<u>636,510</u>	<u>-</u>	<u>115</u>	<u>636,625</u>
NET CURRENT ASSETS					
		<u>637,501</u>	<u>-</u>	<u>115</u>	<u>637,616</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>637,501</u>	<u>-</u>	<u>115</u>	<u>637,616</u>
NET ASSETS					
		<u>637,501</u>	<u>-</u>	<u>115</u>	<u>637,616</u>
FUNDS	14				
Unrestricted funds				637,501	266,458
Restricted funds				115	(280)
TOTAL FUNDS				<u>637,616</u>	<u>266,178</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2023 and were signed on its behalf by:

Neville Patterson
Neville Patterson (Mar 30, 2023 13:49 GMT+1)

N S Patterson - Trustee

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements
for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a company limited by guarantee and registered in England and Wales.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation. Assets costing less than £1200 are not capitalised. Depreciation is calculated to write off the cost or valuation of fixed assets (less expected residual value) on a straight line basis over their expected useful economic lives. The rates of depreciation applied are:

- Plant and Equipment 25% or 33.3%
- Fixtures and Fittings 25%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	43,342	69,116
Gift aid	-	9,961
Legacies	444,814	160,383
	<u>488,156</u>	<u>239,460</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>1</u>	<u>8</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Sale of goods	445	1,730
Activity		
Sales of literature, videos, CDs, postage	<u>445</u>	<u>1,730</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Totals
	£	£	£
Voice of the Gospel Foundation - Poland	-	2,250	2,250
Radio/literature production	116,287	-	116,287
	<u>116,287</u>	<u>2,250</u>	<u>118,537</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	64,041	54,978
Radio time purchased	12,344	20,754
Programme production	1,114	2,548
Telephone	4,114	3,282
Postage	1,076	3,740
Office supplies/sundries	1,371	2,714
Rent/ rates	12,675	13,416
Travel and accomodation	1,685	274
Equipment and furniture	3,186	869
Promotional costs	1,000	1,222
Insurance	445	359
Bank charges	968	1,248
Professional fees	6,817	8,589
Independent examination fees	4,170	4,552
Heat and light	1,281	1,726
IT costs	-	121
	<u>116,287</u>	<u>120,392</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

7. GRANTS PAYABLE

	2022	2021
	£	£
Voice of the Gospel Foundation - Poland	2,250	2,250
	<u>2,250</u>	<u>2,250</u>

During the period the charity made donations of £nil (2021: £2,250) to a Polish Church to cover missionary support.

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,963	3,963
	<u>3,963</u>	<u>3,963</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

T M Ward, an employee of the charity, was appointed as trustee on 1 April 2019. He continued to receive remuneration for his role as an employee as permitted by the governing document and did not receive any additional amounts relating to his trustee responsibilities.

T M Ward is considered as Key Management Personnel and received remuneration of £38,717 (2021: £37,711) for his role as an employee.

No other trustees' received remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	54,309	49,284
Social security costs	4,723	1,126
Other pension costs	5,009	4,568
	<u>64,041</u>	<u>54,978</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Promotion and programme production	1	1
Management and administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2021 and 30 June 2022	37,515	18,612	56,127
DEPRECIATION			
At 1 July 2021	32,561	18,612	51,173
Charge for year	3,963	-	3,963
At 30 June 2022	36,524	18,612	55,136
NET BOOK VALUE			
At 30 June 2022	991	-	991
At 30 June 2021	4,954	-	4,954

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	52,818	38,725
Tax recoverable	-	3,608
	52,818	42,333

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,291	6,379
Other creditors	2,788	3,094
Accrued expenses	9,960	3,360
Pension contributions	336	296
	14,375	13,129

14. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	266,458	371,438	(395)	637,501
Restricted funds				
Poland - Voice of Gospel	(395)	-	395	-
Sri Lanka - Back to the Bible	25	-	-	25
B Japan	50	-	-	50
India - Back to the Bible	40	-	-	40
	(280)	-	395	115
TOTAL FUNDS	266,178	371,438	-	637,616

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	491,688	(120,250)	371,438
Restricted funds			
Poland - Voice of Gospel	2,250	(2,250)	-
TOTAL FUNDS	<u>493,938</u>	<u>(122,500)</u>	<u>371,438</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	149,820	116,638	266,458
Restricted funds			
Poland - Voice of Gospel	1,650	(2,045)	(395)
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	<u>1,765</u>	<u>(2,045)</u>	<u>(280)</u>
TOTAL FUNDS	<u>151,585</u>	<u>114,593</u>	<u>266,178</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,993	(124,355)	116,638
Restricted funds			
Poland - Voice of Gospel	205	(2,250)	(2,045)
TOTAL FUNDS	<u>241,198</u>	<u>(126,605)</u>	<u>114,593</u>

Restricted Funds

Poland- Voice of Gospel

This fund has arisen from restricted donations to support a radio station in Poland and its missionary support.

Other Restricted Funds

These represent monies donated for the provision of services in other countries and are restricted for use within these geographical areas.

Transfers between funds

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

14. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

Poland- Voice of Gospel

A transfer of £395 was made from the general funds to the Poland fund to cover excess costs.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

The Good News Broadcasting Association
(Great Britain) Limited

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,342	69,116
Gift aid	-	9,961
Legacies	444,814	160,383
	488,156	239,460
Investment income		
Deposit account interest	1	8
Charitable activities		
Sale of goods	445	1,730
Other income		
Other income	5,336	-
	493,938	241,198
Total incoming resources		
	493,938	241,198
EXPENDITURE		
Charitable activities		
Wages	54,309	49,284
Social security	4,723	1,126
Pensions	5,009	4,568
Radio time purchased	12,344	20,754
Programme production	1,114	2,548
Telephone	4,114	3,282
Postage	1,076	3,740
Office supplies/sundries	1,371	2,714
Rent/ rates	12,675	13,416
Travel and accomodation	1,685	274
Equipment and furniture	3,186	869
Promotional costs	1,000	1,222
Insurance	445	359
Bank charges	968	1,248
Professional fees	6,817	8,589
Independent examination fees	4,170	4,552
Heat and light	1,281	1,726
IT costs	-	121
Grants to institutions	2,250	2,250
	118,537	122,642
Other		
Plant and machinery	3,963	3,963
	122,500	126,605
Total resources expended		
	122,500	126,605
Net income	371,438	114,593

This page does not form part of the statutory financial statements

GOOD NEWS BROADCASTING ASSOCIATION (GREAT BRITAIN) LIMITED

England & Wales - Charity number 275115

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2021
for
The Good News Broadcasting Association
(Great Britain) Limited

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Good News Broadcasting Association
(Great Britain) Limited

Contents of the Financial Statements
for the Year Ended 30 June 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives per the governing document of the charity is:

- To stimulate and promote the advancement of the Christian faith in all parts of the world by means of radio, satellite or Internet broadcasting and, by such other means, being exclusively charitable in its objects as the Association shall determine in harmony with its Statement of Faith.

The principal activity of the company continued to teach the Bible through audio media.

The aims and differences that the charity seeks to make include:

- Through clear Bible teaching, promoting the Christian faith, encouraging Christians to be active in service of the Church and their local community, and encouraging non-Christians to accept the offer of salvation through faith in Jesus Christ;
- Meeting the social and emotional needs of listeners. This is achieved through dealing with emotive concern, including stress, worry, loneliness, insecurity, grief and guilt; and
- Following up on those who respond to the charity's outreach, providing an advisory service which helps to sustain and strengthen the weak by phone, letter or email.

The main objectives for the year were to continue to encourage and equip Christians with good bible teaching, expand our broadcasting opportunities in the UK and Africa and to introduce more people to the charity and thus increase our listenership and also increase donations. We also wanted to raise the financial giving of our supporters through regular donations and legacies. COVID19 took us by surprise midway through the year but we adapted our objectives to include using our radio programmes and written material to help Christians to deal with the challenges associated with the virus.

The core strategies to achieve these objectives include:

- Making radio programmes that are relevant, accessible, enjoyable but also in line with our evangelical Christian convictions.

Contacting stations around the globe but particularly in the UK and Africa to offer our programmes.

- Networking with others Christian charities and ministries to consider partnerships or simply increasing knowledge about who we are and what we do.
- Increased presence at Christian conferences
- Using online and print advertising through Christian magazines and websites
- Continuing to develop our online presence through exclusive content on our website and increased interactions on social media

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2021

OBJECTIVES AND ACTIVITIES

Significant activities

During the year, the charity ran the following activities:-

Broadcasting activities

- **Word Alive** remains our most popular programme. It has been reduced in length to 26 minutes and continues to be aired on Premier Christian Radio, TWR-UK and a range of local, national and international stations (Particularly in the southern regions of Africa) as well as via Internet outlets.

- **Bible Focus** is our 10-minute week-day teaching programme. It features Tom Ward and Stuart Reynolds. It is widely distributed across the UK.

Internet activities

-**YouTube** We have made short features and Bible reviews for YouTube along with putting the podcast, Too Hot For Radio, on the site as well.

- **The Everlasting Way** is a short audio devotional that is currently just on our website.

-**First Friday** has replaced 'Too hot for radio' as a monthly video podcast. Tom Ward and Stuart Reynolds answers questions and discuss topics relating to Christianity today. It is also available on the tv network RTN TV. It is available in an audio format on multiple podcast outlets including itunes, Stitcher, Libsyn and Alexa.

-**GNBA website** All the programmes we produce are also available on our website. We update the website with new content 6 days out of 7.

Other activities

Africa

The charity continues to broadcast Word Alive through TWR in the southern regions of Africa.

Poland

The GNBA board continues to financially support the charity Voice Of The Gospel in Poland which we helped launch over 50 years ago. They do great work in radio, TV and visiting prisons and schools.

Monthly prayer meeting.

We encourage everyone who supports the charity to join us for a bi-monthly prayer meeting on zoom. These meetings have been very well received.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities performance achieved against objectives set

This year we decided to distribute our newsletter, Sounding Out electronically through email. We do still provide a paper copy for those on the mailing list who don't have access to the internet. This has saved us money on printing and time in packing.

The Ministry Partners' CD was also moved to an online audio file to save money on posting. The objective is still to keep our stakeholders up to date with the charity. The bi-monthly audio file contains news, offers, teaching, both current and archive, with a reminder that we look to our supporters for the resources to continue

At the beginning of the year things were not looking good for our finances and we approached all the stations we broadcast with to renegotiate the contracts we have with them. This resulting in significant savings. But by the end of the year we had seen an increase in general giving and received notification of three separate legacies. This has improved our finances greatly.

Broadcasting in Africa continues to be one of our core objectives and an aspect of our work that many of our financial supporters are very interested in. Unfortunately we receive no listener feedback and very little interaction from the stations we broadcast with.

The GNBA website (www.gnba.net) continues to bring in visitors from many parts of the world but predominately the UK, the USA.

E-News continues to be sent out regularly letting supporters know about programmes and the latest developments with the charity.

Financial Performance Against Budgets

Costs, including staff, are kept to the minimum required for the maintenance of a good, reliable service to stations and their audiences.

FINANCIAL REVIEW

Financial Review

The Statement of Financial Activities shows a net surplus for the year of £114,593 (2020: deficit of £42,295). Principal funding sources included donors, churches, Christian trusts and bequests.

The unrestricted fund at the year end is £266,458 (2020: £149,820), the restricted fund at the year end were in deficit by £280 (2020: positive funds of £1,765), with the overall reserves totalling £266,178 (2020: £151,585).

The funds held on deposit are required for day-to-day operational costs and provide a cushion against the shortfalls normally experienced. They also provide cover for upcoming leadership transitions which will be caused by forthcoming retirements.

A range of emergency measures could be taken without serious impact on the work of the charity within the UK, should reserves fall below an acceptable level. The charity has been in receipt of differing levels of legacies over recent years, a source of income that is - by its nature - very unpredictable. For this reason, the trustees feel that it is necessary to hold a high level of reserves in order to manage the charity's finances effectively.

Reserves policy

The board recognise that the minimum level of reserves is £31,651, representing 3 months of running costs and redundancy costs less regular monthly income.

At present, the charity's free reserves amount to £256,550 (2020: £151,585). This represents just over 8 times the minimum policy which the trustees consider reasonable due to this being created by legacies which cannot be relied upon in the future. There are no new regular income streams in the year and whilst the board continue to look cut costs in order to maintain sufficient funds in order to continue operations long term, a larger reserve is to be carried forward.

Funds in deficit

A provision has been made for commitments to the Polish Ministry for £2,250 at the year end. The current cash funds for Poland were £1,855 and so there was a deficit at the year end of £395. Following the year end the charity received further restricted monies to cover the deficit.

The Good News Broadcasting Association
(Great Britain) Limited

Report of the Trustees
for the Year Ended 30 June 2021

FUTURE PLANS

This year the trustees agree to expand the goal of GNBA to 'Teaching the bible through media' This is to reflect the development in video production and written materials alongside our radio programmes. With the improved finances the trustees are excited about exploring new opportunities and increasing GNBA's reach in the year to come which may include finding new stations to broadcast on and increasing the staff team.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governed by the Memorandum and Articles of Association of the company, dated 28 July 1976, amended and updated by special resolution on 8 October 2011.

Recruitment and appointment of new trustees

At the outset, people who have skills which will benefit the charity and further its aims are identified as potential trustees. Their CVs are obtained and circulated to all existing trustees and, assuming consensus is reached on suitability for appointment, they are invited to a board meeting on a 'no commitment either side' basis.

The next stage is an invitation to join the board and, thereafter, a Charity Commission publication giving guidance to new trustees is provided, with training strictly 'in house' through mentoring by the Director and/or existing trustees. A wide range of skills are accessible by the charity through its trustees whose ranks include solicitors, businessmen, consultants and a company finance director among others.

All directors of the company are also trustees of the charity. The trustees who served during the period under review and to date are set out on page 5. In accordance with the Articles of Association, Neville Patterson, Mark Kennett and Paul Sanders retired by rotation at the last Annual General Meeting (September 2016) and, being eligible, were all re-elected.

The charity is organised so that trustees meet regularly to manage its affairs and is grateful to its associates and volunteers for the skills and support that they so willingly bring. All trustees give their time voluntarily. Any expenses claimed by trustees from the charity are set out in note 11 of the accounts.

Organisational structure

Tom Ward works as the full time Director of the ministry, bringing a depth of radio presentation and production skills acquired mainly at Trans World Radio, where he held a key morning slot. His wide ranging media contacts, creativity and fervent faith are added benefits for the ministry.

Melanie Dixey works 16 hours per week on a combination of administration, graphic design and production.

Tony Mackin works 8 hours per week on accountancy.

Key management remuneration

Total remuneration paid to key management during the year amounted to £37,711 (2020: £44,550).

Related parties

There are no directly-related parties associated with the charity apart from the trustees.

There are no transactions with related parties in the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01270665 (England and Wales)

Registered Charity number

275115

Registered office

Unit 27 Wilsons Park
Monsall Road
Manchester
M40 8WN

Report of the Trustees
for the Year Ended 30 June 2021

Trustees

Mr S Hall
E Leighton
Mr S T Leighton
Mr N S Patterson
Mr P B Sanders
Mr T M Ward

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:



31 March 2022

Mr N S Patterson - Trustee

Independent Examiner's Report to the Trustees of
The Good News Broadcasting Association
(Great Britain) Limited

Independent examiner's report to the trustees of The Good News Broadcasting Association (Great Britain) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Paul Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

31 March 2022

The Good News Broadcasting Association
(Great Britain) Limited

Statement of Financial Activities
for the Year Ended 30 June 2021

					2021	2020
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	239,255	-	205	239,460	111,967
Charitable activities	4					
Sales of literature, videos, CDs, postage		1,730	-	-	1,730	230
Investment income	3	8	-	-	8	374
Total		240,993	-	205	241,198	112,571
EXPENDITURE ON Charitable activities	5					
Voice of the Gospel Foundation - Poland		-	-	2,250	2,250	-
Sales of literature, videos, CDs, postage		-	-	-	-	50
Radio/literature production		120,392	-	-	120,392	151,844
Other		3,963	-	-	3,963	2,972
Total		124,355	-	2,250	126,605	154,866
NET INCOME/(EXPENDITURE)		116,638	-	(2,045)	114,593	(42,295)
RECONCILIATION OF FUNDS						
Total funds brought forward		149,820	-	1,765	151,585	193,880
TOTAL FUNDS CARRIED FORWARD		266,458	-	(280)	266,178	151,585

The notes form part of these financial statements

The Good News Broadcasting Association
(Great Britain) Limited

Balance Sheet
30 June 2021

					2021	2020
	Notes	Unrestricted funds £	Freehold property fund £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	11	4,954	-	-	4,954	8,917
CURRENT ASSETS						
Debtors	12	42,333	-	-	42,333	1,731
Cash at bank		230,050	-	1,970	232,020	146,968
		<u>272,383</u>	<u>-</u>	<u>1,970</u>	<u>274,353</u>	<u>148,699</u>
CREDITORS						
Amounts falling due within one year	13	(10,879)	-	(2,250)	(13,129)	(6,031)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>261,504</u>	<u>-</u>	<u>(280)</u>	<u>261,224</u>	<u>142,668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>266,458</u>	<u>-</u>	<u>(280)</u>	<u>266,178</u>	<u>151,585</u>
NET ASSETS		<u>266,458</u>	<u>-</u>	<u>(280)</u>	<u>266,178</u>	<u>151,585</u>
FUNDS	14					
Unrestricted funds					266,458	149,820
Restricted funds					(280)	1,765
TOTAL FUNDS					<u>266,178</u>	<u>151,585</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2022 and were signed on its behalf by:

 31st March 2022

Mr N S Patterson - Trustee

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements
for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a company limited by guarantee and registered in England and Wales.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation. Assets costing less than £1200 are not capitalised. Depreciation is calculated to write off the cost or valuation of fixed assets (less expected residual value) on a straight line basis over their expected useful economic lives. The rates of depreciation applied are:

- Plant and Equipment 25% or 33.3%
- Fixtures and Fittings 25%

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	69,116	61,508
Gift aid	9,961	3,240
Legacies	160,383	47,219
	<u>239,460</u>	<u>111,967</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	8	374
	<u>8</u>	<u>374</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Sale of goods	Sales of literature, videos, CDs, postage	1,730	150
Teaching Day	Sales of literature, videos, CDs, postage	-	80
		<u>1,730</u>	<u>230</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Totals £
Voice of the Gospel Foundation - Poland	-	2,250	2,250
Radio/literature production	120,392	-	120,392
	<u>120,392</u>	<u>2,250</u>	<u>122,642</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	54,978	63,175
Radio time purchased	20,754	35,718
Programme production	2,548	204
Cost of literature	-	50
Telephone	3,282	3,277
Postage	3,740	3,371
Office supplies/sundries	2,714	2,463
Rent/ rates	13,416	13,380
Travel and accommodation	274	1,337
Equipment and furniture	869	599
Promotional costs	1,222	7,352
Insurance	359	274
Bank charges	1,248	856
Professional fees	8,589	14,076
Independent examination fees	4,552	3,487
Heat and light	1,726	2,195
IT costs	121	80
	<u>120,392</u>	<u>151,894</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

7. GRANTS PAYABLE

	2021	2020
	£	£
Voice of the Gospel Foundation - Poland	2,250	-
	<u>2,250</u>	<u>-</u>

During the period the charity made donations of £2,250 (2020: £nil) to a Polish Church to cover missionary support.

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	3,963	2,972
	<u>3,963</u>	<u>2,972</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

T M Ward, an employee of the charity, was appointed as trustee on 1 April 2019. He continued to receive remuneration for his role as an employee as permitted by the governing document and did not receive any additional amounts relating to his trustee responsibilities.

T M Ward is considered as Key Management Personnel and received remuneration of £37,711 (2020: £44,550) for his role as an employee.

No other trustees' received no remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	49,284	55,645
Social security costs	1,126	2,337
Other pension costs	4,568	5,193
	<u>54,978</u>	<u>63,175</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Promotion and programme production	1	1
Management and administration	2	1
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2020 and 30 June 2021	37,515	18,612	56,127
DEPRECIATION			
At 1 July 2020	28,598	18,612	47,210
Charge for year	3,963	-	3,963
At 30 June 2021	32,561	18,612	51,173
NET BOOK VALUE			
At 30 June 2021	4,954	-	4,954
At 30 June 2020	8,917	-	8,917

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	38,725	1,506
Tax recoverable	3,608	-
Prepayments	-	225
	<u>42,333</u>	<u>1,731</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,379	2,578
Other creditors	3,094	557
Accrued expenses	3,360	2,600
Pension contributions	296	296
	<u>13,129</u>	<u>6,031</u>

14. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	149,820	116,638	266,458
Restricted funds			
Poland - Voice of Gospel	1,650	(2,045)	(395)
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	<u>1,765</u>	<u>(2,045)</u>	<u>(280)</u>
TOTAL FUNDS	<u>151,585</u>	<u>114,593</u>	<u>266,178</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,993	(124,355)	116,638
Restricted funds			
Poland - Voice of Gospel	205	(2,250)	(2,045)
TOTAL FUNDS	<u>241,198</u>	<u>(126,605)</u>	<u>114,593</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	192,665	(42,845)	149,820
Restricted funds			
Poland - Voice of Gospel	1,100	550	1,650
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	<u>1,215</u>	<u>550</u>	<u>1,765</u>
TOTAL FUNDS	<u>193,880</u>	<u>(42,295)</u>	<u>151,585</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,021	(154,866)	(42,845)
Restricted funds			
Poland - Voice of Gospel	550	-	550
TOTAL FUNDS	<u>112,571</u>	<u>(154,866)</u>	<u>(42,295)</u>

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	192,665	73,793	266,458
Restricted funds			
Poland - Voice of Gospel	1,100	(1,495)	(395)
Sri Lanka - Back to the Bible	25	-	25
B Japan	50	-	50
India - Back to the Bible	40	-	40
	<u>1,215</u>	<u>(1,495)</u>	<u>(280)</u>
TOTAL FUNDS	<u>193,880</u>	<u>72,298</u>	<u>266,178</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,014	(279,221)	73,793
Restricted funds			
Poland - Voice of Gospel	755	(2,250)	(1,495)
TOTAL FUNDS	<u>353,769</u>	<u>(281,471)</u>	<u>72,298</u>

Designated Funds

Property Fund

The property fund represented the property held by the charity from which it ran its charitable activities. As the property was disposed of in the prior year, and the charity is now renting their premises, the fund is no longer required to be designated and therefore was transferred to the general fund in the prior year.

Property & Development Fund

This fund represented monies designated by the trustees to be used for the development of the property and potential reallocation cost. This fund was also been transferred to the general fund in the prior year on the same basis as above.

Restricted Funds

Poland- Voice of Gospel

This fund has arisen from restricted donations to support a radio station in Poland and its missionary support.

Other Restricted Funds

These represent monies donated for the provision of services in other countries and are restricted for use within these geographical areas.

The Good News Broadcasting Association
(Great Britain) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

The Good News Broadcasting Association
(Great Britain) Limited

Detailed Statement of Financial Activities
for the Year Ended 30 June 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,116	61,508
Gift aid	9,961	3,240
Legacies	160,383	47,219
	239,460	111,967
Investment income		
Deposit account interest	8	374
Charitable activities		
Sale of goods	1,730	150
Teaching Day	-	80
	1,730	230
Total incoming resources	241,198	112,571
EXPENDITURE		
Charitable activities		
Wages	49,284	55,645
Social security	1,126	2,337
Pensions	4,568	5,193
Radio time purchased	20,754	35,718
Programme production	2,548	204
Cost of literature	-	50
Telephone	3,282	3,277
Postage	3,740	3,371
Office supplies/sundries	2,714	2,463
Rent/ rates	13,416	13,380
Travel and accomodation	274	1,337
Equipment and furniture	869	599
Promotional costs	1,222	7,352
Insurance	359	274
Bank charges	1,248	856
Professional fees	8,589	14,076
Independent examination fees	4,552	3,487
Heat and light	1,726	2,195
IT costs	121	80
Grants to institutions	2,250	-
	122,642	151,894
Other		
Plant and machinery	3,963	2,972
	126,605	154,866
Total resources expended	126,605	154,866
Net income/(expenditure)	114,593	(42,295)

This page does not form part of the statutory financial statements