

**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**

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**for the Year Ended 30 June 2021**

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**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**  
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**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](http://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 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 £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 being 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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	239,255	-	205	239,460	111,967
<b>Charitable activities</b>	4					
Sales of literature, videos, CDs, postage		1,730	-	-	1,730	230
Investment income	3	8	-	-	8	374
<b>Total</b>		240,993	-	205	241,198	112,571
<b>EXPENDITURE ON Charitable activities</b>	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
<b>Total</b>		124,355	-	2,250	126,605	154,866
<b>NET INCOME/(EXPENDITURE)</b>		116,638	-	(2,045)	114,593	(42,295)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		149,820	-	1,765	151,585	193,880
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £	Total funds £	Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	4,954	-	4,954	8,917
<b>CURRENT ASSETS</b>					
Debtors	12	42,333	-	42,333	1,731
Cash at bank		230,050	-	232,020	146,968
		<u>272,383</u>	<u>-</u>	<u>274,353</u>	<u>148,699</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(10,879)	-	(13,129)	(6,031)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>261,504</u>	<u>-</u>	<u>261,224</u>	<u>142,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>266,458</u>	<u>-</u>	<u>266,178</u>	<u>151,585</u>
<b>NET ASSETS</b>		<u>266,458</u>	<u>-</u>	<u>266,178</u>	<u>151,585</u>
<b>FUNDS</b>	14				
Unrestricted funds				266,458	149,820
Restricted funds				(280)	1,765
<b>TOTAL FUNDS</b>				<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**

	2021 £	2020 £
Sale of goods	1,730	150
Teaching Day	-	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 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
	<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**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2021**

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 July 2020 and 30 June 2021	37,515	18,612	56,127
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	149,820	116,638	266,458
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	240,993	(124,355)	116,638
<b>Restricted funds</b>			
Poland - Voice of Gospel	205	(2,250)	(2,045)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	192,665	(42,845)	149,820
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	112,021	(154,866)	(42,845)
<b>Restricted funds</b>			
Poland - Voice of Gospel	550	-	550
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	192,665	73,793	266,458
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	353,014	(279,221)	73,793
<b>Restricted funds</b>			
Poland - Voice of Gospel	755	(2,250)	(1,495)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	69,116	61,508
Gift aid	9,961	3,240
Legacies	160,383	47,219
	<hr/> 239,460	<hr/> 111,967
<b>Investment income</b>		
Deposit account interest	8	374
<b>Charitable activities</b>		
Sale of goods	1,730	150
Teaching Day	-	80
	<hr/> 1,730	<hr/> 230
<b>Total incoming resources</b>	241,198	112,571
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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	-
	<hr/> 122,642	<hr/> 151,894
<b>Other</b>		
Plant and machinery	3,963	2,972
	<hr/> 126,605	<hr/> 154,866
<b>Total resources expended</b>	126,605	154,866
<b>Net income/(expenditure)</b>	<hr/> <hr/> 114,593	<hr/> <hr/> (42,295)

This page does not form part of the statutory financial statements