

THE GOOD NEWS CHURCH

England & Wales · Charity number 512488

Details

Other names GOOD NEWS COMMUNITY CHURCH

Status Registered

Legal form Other

Registered 1982-04-02

Register [View on the Charity Commission register](#)

Contact

Address 19 Kestrel Close
Congleton
Cheshire
CW12 3FA

Phone 07811 117696

Email info@gncmacc.org

Website www.gncmacc.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES AND THE WORSHIP OF GOD IN THE COUNTY OF CHESTER AND ELSEWHERE BY AND MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE. (FOR FURTHER DETAILS SEE THE FIRST SCHEDULE OF THE DECLARATION OF TRUST).

Activities: Furthering the Christian faith teaching the Bible and its moral doctrines. Outreach to the community. Participation in inter church events, local initiatives and the Harvest Alliance network. Support of missionary work to Kenya, South Africa and Israel

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF CHESHIRE AND ELSEWHERE.
- Israel
- Kenya
- South Africa
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,912	£44,451	-	-
2024-03-31	£58,931	£52,277	-	-
2023-03-31	£56,945	£48,520	-	-
2022-03-31	£49,549	£41,616	-	-
2021-03-31	£44,061	£38,307	-	-

Trustees

Name	Role	Appointed
PAUL RAYMOND ENTWISTLE	Chair	
Adam John Smith		2019-01-15
BRIAN ROBERT SPENCER		2024-10-25

THE GOOD NEWS CHURCH

England & Wales - Charity number 512488

Accounts

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2025

The Good News Church
Report and Accounts for the year ended 31 March 2025

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The Good News Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	19 Kestrel Close Congleton Cheshire CW12 3FA

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Summary of the charity's main activities in relation to its objects

The Trustees of the Good News Community Church recognise the year 2024 / 25 as challenging with a realisation that changes were very much on the horizon.

Highlights of the year included visits from a member of the Harvest Alliance UK Core Team who brought encouraging teaching for a Saturday event as well as for the Sunday morning service. Also, the visit of Pastor Mick Fleming to a Sunday meal who spoke powerfully about his own experience as a homeless person. Interestingly, Church members were able to help an infirm homeless person who found himself in a similar predicament to that which Pastor Fleming had described. The homeless person came to the community meal on the same Sunday as the visit, whose need proved to be a living illustration of Pastor Fleming's message earlier.

The community meal outreach continued to the end of the financial year and continued to be popular with guests. Again we found that people eating alone is an issue and these meals helped to mitigate loneliness. Towards the end of the meal guests and church members were able to share about the reality of God in their lives as an outworking of the gospel.

The gospel was promoted not only during our Sunday services but also during an Alpha course for part of the year. In addition, The Church carried on with its prayer meetings which are seen as foundational.

We continued our participation in the Harvest Alliance network with our Leaders meeting other ministers in the Northern Hub gathering off and on throughout the year. Our Pastors attended two Harvest Alliance leaders conferences during the year.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in Hope's Church leaders forum. Hope in NE Cheshire provides a platform for social and spiritual initiatives in the Macclesfield area that many smaller churches would not be able to sustain on their own. We are able to support these initiatives with an annual donation.

During the 2024 / 25 financial year the Good News Church was faced with the realisation that key personnel had indicated that they wished to retire from their roles. This included 2 Trustees and our financial assistant. The Trustees were not able to identify any available replacements from within the Church. This was solved in part by the appointment of a Trustee from outside the Church membership in October 2024.

In addition, our Church Pastor gave notice of his retirement from employment which took place at the end of January 2025. The retirement of the two Trustees occurred at the end of the financial year. We also expected the retirement from employment of our Financial Assistant in the 2025 / 26 financial year.

The Good News Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Summary of the charity's main activities in relation to its objects (cont)

In January 2025, the Trustees consulted with the Church membership about closing the Trust. Soon after, this decision was reversed on taking advice from Harvest Alliance that the Trust could be revitalized at a later date.

In view of an expected drop in income, decisions were made to vacate both our office and the community centre that we used for services, and both happened towards the end of the financial year. Plans were put in place to meet on Sundays in the Hope Centre in Macclesfield.

The Trustees are therefore looking for a way forward for the Church Trust.

During the financial year 2024 to 25, the Church was able to again give to the following recipients as part of its planned strategic giving:

- Iris Global – a charity with a UK branch that work worldwide including East and South Africa.
- Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.
- Hope in NE Cheshire – church leader's forum and inter church projects.
- Harvest Alliance – the church grouping that we take part in.
- Silk Life Foodbank – the nominated Foodbank supported by the churches of Macclesfield.
- Route 61 International – a UK based charity operating in Kenya reaching out to young people in the juvenile justice system.
- The Hope Centre – a Christian charity that provides an outreach into the Macclesfield community including helping homeless people.

The income for the financial year 2024 / 25 was £47,912 and the expenditure £44,452, giving a surplus of £ 3,460.

The Trustees acknowledge with gratitude all those who have faithfully given to and served the Church over many years. We also acknowledge the supportive work of our Trustees past and present, and our Financial and Administrative Assistant.

The Good News Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £3,460 (prior year net incoming £6,654).

The total reserves at the end of the year stand at £199,908 (prior year £196,411). Free unrestricted liquid reserves amounted to £199,908 (prior year £196,411).

The Good News Church
Report and Accounts for the year ended 31 March 2025

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin – resigned 30 April 2025
J Makinson – resigned 30 April 2025
A Smith
B Spencer – appointed 25 October 2024

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
A Smith
B Spencer

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT FCMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 13 January 2026

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2025

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2025. (Rev October 2018)

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT FCMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 15 January 2026

The Good News Church
Report and Accounts for the year ended 31 March 2025

Statement of receipts and payments for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	45,888	365	46,253	58,045
Income from sale of assets	0	0	0	0
Investment Income	1,659	0	1,659	886
Total Revenue Receipts	47,547	365	47,912	58,931
Capital Receipts	0	0	0	0
Total Receipts from all sources	47,547	365	47,912	58,931
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	34,859	0	34,859	40,954
Grants and donations	6,894	458	7,352	7,156
Administration	1,186	0	1,186	3,286
Governance	1,054	0	1,054	881
Total Revenue Payments	43,993	458	44,451	52,277
Capital payments	0	0	0	0
Total Payments	43,993	458	44,451	52,277
Net receipts / (payments) in year	3,553	(93)	3,460	6,654
Net Surplus / (net deficit) for year	3,553	(93)	3,460	6,654

The Good News Church
Report and Accounts for the year ended 31 March 2025

Statement of assets and liabilities the year end

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	196,411	38	196,449	189,757
Surplus on receipts and payments account	3,553	(93)	3,460	6,654
Cash funds before transfers	199,964	(56)	199,909	196,411
Transfers between funds	(56)	56	0	0
Cash and bank balances at end of year	199,908	0	199,909	196,411
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	6,736	0	6,736	5,001
Total value of other assets	6,736	0	6,736	5,001
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	440
Hire of Hall	0	0	0	800
Total value of liabilities	460	0	460	1,240
Total Assets less Liabilities	206,184	0	206,185	200,172

Adam Smith

Trustee

Approved by the board of trustees on 13 January 2026

The Good News Church

Report and Accounts for the year ended 31 March 2025

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2025</u>	<u>2024</u>
Gross salaries and employers National Insurance	19,970	23,656
Pension costs	-	-
	<u>19,970</u>	<u>23,656</u>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2025

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	37,004	365	37,369	49,849
Gift Aid recovered	8,883	0	8,883	8,196
Total Donations Received	45,888	365	46,253	58,045
Investment Income	1,659	0	1,659	886
Total Receipts	47,547	365	47,912	58,931
Payments				
Payments relating directly to charitable activities				
Gross Wages and salaries - charitable activities	19,970	0	19,970	23,656
Outreach expenses	2,311	0	2,311	2,550
Visiting speakers	1,675	0	1,675	1,200
Training and conferences	389	0	389	218
	24,345	0	24,345	27,624
Premises Costs				
Rent payable	9,142	0	9,142	12,393
Rates	761	0	761	156
Insurance	611	0	611	591
Premises maintenance	0	0	0	191
	10,514	0	10,514	13,331
General administrative expenses				
Stationery and Printing	560	0	560	537
Subscriptions	425	0	425	1,651
Equipment expensed	0	0	0	1,098
Advertising and PR	202	0	202	0
	1,186	0	1,186	3,286
Grants paid				
Grants paid to individuals	0	0	0	0
Grants paid to institutions	6,894	458	7,352	7,156
	6,894	458	7,352	7,156
Governance costs				
Examiners Fees	0	0	0	420
Other Professional Fees	1,054	0	1,054	461
	1,054	0	1,054	881

The Good News Church
Report and Accounts for the year ended 31 March 2025

Notes to the accounts

7. Analysis of funds at the end of year

	<u>Balance</u> <u>at 1 Apr</u>			<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2025</u>
	<u>2024</u> £	<u>Receipts</u> £	<u>Payments</u> £	£	£
General Fund	82,271	44,431	(40,877)	0	85,824
Harvest Alliance "Designated"	0	3,116	(3,116)	0	0
Building Storehouse "Designated"	84,028	0	0	0	84,028
Storehouse "Designated"	30,000	0	0	0	30,000
	196,299	47,547	(43,993)	0	199,852
Restricted Funds	113	365	(458)	0	20
Total Funds	196,412	47,912	(44,451)	0	199,872

8. Analysis of Grants for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Iris Ministries	720	0	720	720
Kenya Childrens Project			0	300
Harvest Alliance	3,624		3,624	3,116
Harvest Ministries			0	600
Hope in North East Cheshire	350		350	300
Hope Centre	300	70	370	90
Joseph Storehouse	500		500	350
Silk Life Church Foodbank	800		800	500
Church on the Street			0	175
Route 61	600	388	988	880
Healing Rooms Talke			0	125
Total Grants to Institutions	6,894	458	7,352	7,156
Grants to Individuals	0	0	0	0
Total Grants in Year	6,894	458	7,352	7,156

THE GOOD NEWS CHURCH

England & Wales - Charity number 512488

Accounts

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2024

The Good News Church

Report and Accounts for the year ended 31 March 2024

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The Good News Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	25 Buttermere Court Congleton Cheshire CW12 4JD

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Summary of the charity's main activities in relation to its objects

The Trustees of the Good News Community Church recognise the year 2023 / 24 as one of transition.

Highlights of the year included visits from members of the Harvest Alliance UK Core Team. This included a pastoral visit that involved speaking at a service and as well giving advice. Also, we had 2 sessions with the UK Core Team leader that helped us to define more clearly what our core vision / mission is, and then to examine our activities to see if what we do is in line with this. This led to re wording of our mission statement which is now "A praying Church family that know Jesus and make Him known".

Towards the end of the financial year the decision was taken to discontinue our popular Spirit Café outreach. This outreach gave us an amazing opportunity to share the gospel. While this had been quite popular with the Spirit Café Team and guests, it was felt wise to concentrate on the up and running Community Meal Initiative and include the gospel in these outreach meals.

The community meals outreach continued in the financial year and we now have regular returning guests. We identified that 'poverty of relationship' is what many are feeling and this initiative helps to address this issue.

We were very pleased to welcome Derek and Penny Oliver of Route 61 International to one of our services. The Good News Community Church has been supporting this Charity financially. It was wonderful to hear how donations were being used. The Charity employs a pastor who supports and ministers to young people in Kenya's juvenile detention centres.

In the Autumn we were honoured to host Pastor Mick Fleming from Church on the Street at a service. He shared his life story and his amazing work in Burnley amongst those in poverty and ill health. Good News Community Church was able to make a donation to this ministry.

We were very pleased to host a team from the Healing Rooms Charity in one of our services. The Church continued to hold its small prayer gatherings with particular prayer activity at the start of the financial year. We see regular prayer as foundational to the fruitfulness of the Church.

The Church's employed Financial and Administrative Assistant continues to provide great support to the Trustees for financial matters. The Church office continued to be a useful facility for us.

We continued our participation in the Harvest Alliance network with our Leaders meeting other ministers in the Northern Hub gathering off and on throughout the year. We were able to host one of the Hub gatherings in Macclesfield.

The Good News Church

Report and Accounts for the year ended 31 March 2024

Summary of the charity's main activities in relation to its objects (cont)

Our Pastors attended the Harvest Alliance leaders conference in Hemel Hempstead which is a great encouragement.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in Hope's Church leaders forum. Hope in NE Cheshire provides a platform for social and spiritual initiatives in the Macclesfield area that many smaller churches would not be able to sustain on their own. We are able to support these initiatives with an annual donation.

During the financial year 2023 to 24, the Church was able to again give to the following recipients as part of its planned strategic giving:

Kenyan Children's Project – a UK charity operating in Western Kenya who have cared for children in the community and in a children's rescue centre.

Iris Global – a charity with a UK branch that work worldwide including East and South Africa.

Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.

Hope in NE Cheshire – church leader's forum and inter church projects.

Harvest Alliance – the church grouping that we take part in.

Silk Life Foodbank – the nominated Foodbank supported by the churches of Macclesfield.

Route 61 International – a UK based charity operating in Kenya reaching out to young people in the juvenile justice system.

Harvest Ministries – a charity that founded Spirit Café in the UK and trains teams to run this outreach in their areas.

We are again pleased that there was an increase in unrestricted income for the financial year 2023 / 24 to £58,485. We are very grateful for the support of our members who have helped us by giving for generously.

Unrestricted expenditure for the financial year increased to £51,907 which left us with a surplus of £6,579.

The Trustees acknowledge with gratitude all those who have faithfully given to and served the Church over many years. We also acknowledge the supportive work of our Finance Trustee and our Financial and Administrative Assistant

The Good News Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £6,654 (prior year net incoming £8,424).

The total reserves at the end of the year stand at £196,411 (prior year £189,757). Free unrestricted liquid reserves amounted to £196,299 (prior year £189,720).

**The Good News Church
Report and Accounts for the year ended 31 March 2024**

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin
J Makinson
A Smith

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
I Franklin
J Makinson
A Smith

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT FCMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 August 2024

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2024

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2024. (Rev October 2018)

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT FCMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 25 August 2024

The Good News Church
Report and Accounts for the year ended 31 March 2024

Statement of receipts and payments for the year

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Receipts				
Offerings and Gifts	57,600	445	58,045	56,829
Income from sale of assets	0	0	0	0
Investment Income	886	0	886	115
Total Revenue Receipts	58,486	445	58,931	56,945
Capital Receipts	0	0	0	0
Total Receipts from all sources	58,486	445	58,931	56,945
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	40,954	0	40,954	36,611
Grants and donations	6,786	370	7,156	7,947
Administration	3,286	0	3,286	2,962
Governance	881	0	881	1,000
Total Revenue Payments	51,907	370	52,277	48,520
Capital payments	0	0	0	0
Total Payments	51,907	370	52,277	48,520
Net receipts / (payments) in year	6,579	75	6,654	8,424
Net Surplus / (net deficit) for year	6,579	75	6,654	8,424

The Good News Church
Report and Accounts for the year ended 31 March 2024

Statement of assets and liabilities the year end

	<u>2024</u> <i>Unrestricted</i> <i>Funds</i> £	<u>2024</u> <i>Restricted</i> <i>Funds</i> £	<u>2024</u> <i>Total</i> <i>Funds</i> £	<u>2023</u> <i>Total</i> <i>Funds</i> £
Cash funds				
Cash funds and bank balances at start of year	189,720	38	189,757	181,333
Surplus on receipts and payments account	6,579	75	6,654	8,424
Cash funds before transfers	<u>196,299</u>	<u>113</u>	<u>196,411</u>	<u>189,757</u>
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	<u>196,299</u>	<u>113</u>	<u>196,411</u>	<u>189,757</u>
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	5,001	0	5,001	3,774
Total value of other assets	<u>5,001</u>	<u>0</u>	<u>5,001</u>	<u>3,774</u>
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	440	0	440	420
HMRC PAYE	0	0	0	929
Hire of Hall	800	0	800	2,427
Total value of liabilities	<u>1,240</u>	<u>0</u>	<u>1,240</u>	<u>3,776</u>
Total Assets less Liabilities	<u>200,060</u>	<u>113</u>	<u>200,172</u>	<u>189,755</u>

J Makinson
Trustee
Approved by the board of trustees on 25 August 2024

The Good News Church

Report and Accounts for the year ended 31 March 2024

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2024</u>	<u>2023</u>
Gross salaries and employers National Insurance	23,656	22,352
Pension costs	-	-
	<u>23,656</u>	<u>22,352</u>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	49,404	445	49,849	48,301
Gift Aid recovered	8,196	0	8,196	8,528
Total Donations Received	57,600	445	58,045	56,829
Investment Income	886	0	886	115
Total Receipts	58,486	445	58,931	56,945
Payments				
Payments relating directly to charitable activities				
Gross Wages and salaries - charitable activities	23,656	0	23,656	22,352
Outreach expenses	2,550	0	2,550	1,370
Visiting speakers	1,200	0	1,200	1,400
Travel and Subsistence	0	0	0	0
Training and conferences	218	0	218	0
	27,624	0	27,624	25,122
Premises Costs				
Rent payable	12,393	0	12,393	10,639
Rates	156	0	156	0
Insurance	591	0	591	658
Premises maintenance	191	0	191	192
	13,330	0	13,330	11,489
General administrative expenses				
Stationery and Printing	537	0	537	492
Subscriptions	1,651	0	1,651	1,184
Equipment expensed	1,098	0	1,098	567
Advertising and PR	0	0	0	718
	3,286	0	3,286	2,962
Grants paid				
Grants paid to individuals	0	0	0	300
Grants paid to institutions	6,786	370	7,156	7,647
	6,786	370	7,156	7,947
Governance costs				
Examiners Fees	420	0	420	400
Other Professional Fees	461	0	461	600
	881	0	881	1,000

The Good News Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

7. Analysis of funds at the end of year

	<u>Balance</u> <u>at 1 Apr</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2024</u>
	<u>2023</u> £	£	£	£	£
General Fund	81,556	49,693	(48,791)	(187)	82,271
Harvest Alliance "Designated"	0	2,929	(3,116)	187	0
Building Storehouse "Designated"	78,164	5,864	0	0	84,028
Storehouse "Designated"	30,000	0	0	0	30,000
	189,720	58,486	(51,907)	0	196,299
Restricted Funds	38	445	(370)	0	113
Total Funds	189,757	58,931	(52,277)	0	196,411

8. Analysis of Grants for the year

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Iris Global	720	0	720	780
Kenya Children's Project	300	0	300	1,200
Harvest Alliance	3,116	0	3,116	3,209
Harvest Ministries	600	0	600	0
Hope in North East Cheshire	300	0	300	100
Hope Centre	0	90	90	200
Joseph Storehouse	350	0	350	200
Silk Life Church Foodbank	500	0	500	650
Spring of Hope UK	0		0	808
Church on the Street	175	0	175	0
Tearfund Syrian Refugees	0	0	0	500
Route 61	600	280	880	0
Healing Rooms Talke	125	0	125	0
Total Grants to Institutions	6,786	370	7,156	7,647
Grants to Individuals	0	0	0	300
Total Grants in Year	6,786	370	7,156	7,947

THE GOOD NEWS CHURCH

England & Wales - Charity number 512488

Accounts

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2023

The Good News Church

Report and Accounts for the year ended 31 March 2023

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The Good News Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	25 Buttermere Court Congleton Cheshire CW12 4JD

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Summary of the charity's main activities in relation to its objects

The Trustees of the Good News Community Church recognise the year 2022 / 23 as a great milestone. In early May 2022 the Church celebrated its 40th birthday since its formation in 1982. Current and past Church members gathered with guests over the first weekend in May 2022 to celebrate what God had done through the Church and to look forward to what He has for us in the future. We had 2 days of praise, worship and fellowship with guest speakers to encourage us. There was a great sense of God's presence throughout the special event.

In the Autumn we were honoured to host the leader of the Silk Life Foodbank at our Harvest Service one Sunday morning. It was really inspiring to hear how the Foodbank started and the key role it is playing in supporting others in these challenging times. The Church is committed to supporting this amazing work in Macclesfield. Our Chair was able to be given a guided tour of the Foodbank workings in July 2022 and gained insight into the management and importance of this ministry.

The Church continued to hold its small prayer gatherings. These increased by one at the start of the year. The Church's vision to be a house of prayer for Macclesfield continues to gain traction. We see this as foundational to the fruitfulness of the Church.

The Spirit Café outreach continued throughout 2022 to 23 and we continue to see encouraging signs from this initiative. It has been a great opportunity to meet new folk who wish to grow spiritually, and we were able to demonstrate the gospel.

In October 2022 we started a community social with food on a once per month basis. This ran for the cold weather months. We found that guests came primarily for the social connection and the events were well received. The net effect was that our Church community was strengthened and we were able to reach out to new friends.

The Church's employed Financial and Administrative Assistant continues to provide great support to the Trustees for financial matters. The Church office continues to be a valuable facility for us.

We continued our participation in the Harvest Alliance network with our Leaders meeting other ministers in the Northern Hub gathering off and on throughout the year. We were able to host one of the Hub gatherings in Macclesfield. The online leader's meetings continue and are a good resource for us. In March 2022 our Pastors attended the Harvest Alliance leaders conference in Hemel Hempstead which is a great encouragement. We also benefit from occasional pastoral visits from Harvest Alliance Core Team Leaders.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in the Church leader's forum. Hope in NE Cheshire provides a platform for social and spiritual initiatives in the Macclesfield area that many smaller churches would not be able to sustain on their own. We are able to support these initiatives with an annual donation.

The Good News Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Summary of the charity's main activities in relation to its objects (cont)

During the financial year 2022 to 23, the Church was able to again give to the following recipients as part of its planned strategic giving:

- Kenyan Children's Project – a UK charity operating in Western Kenya who care for children in the community and in a children's rescue centre. Increasingly this charity has been involved in successful community projects.
- Iris Global – a charity with a UK branch that work worldwide including East and South Africa.
- Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.
- Hope in NE Cheshire – church leader's forum and inter church projects.
- The Spring of Hope – a UK based charity that supports a training school in India
- Harvest Alliance – the church grouping that we take part in.
- Silk Life Foodbank – the nominated Foodbank supported by the Churches of Macclesfield.

We are again pleased that there was an increase in unrestricted income for the financial year 2022 / 23 to £56,737. We are very grateful for the support of our members who have helped us by giving so generously.

Unrestricted expenditure for the financial year increased to £48,291 which left us with a surplus of £8,446.

The net surplus is greater than expected due to the delay that the Church has been experiencing in receiving invoices from some suppliers.

The Trustees acknowledge with gratitude all those who have faithfully given to and served the Church over many years. We also acknowledge the supportive work of our Finance Trustee and our Financial and Administrative Assistant

The Good News Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £8,424 (prior year net incoming £7,933).

The total reserves at the end of the year stand at £189,757 (prior year £181,333). Free unrestricted liquid reserves amounted to £189,720 (prior year £181,274).

**The Good News Church
Report and Accounts for the year ended 31 March 2023**

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin
J Makinson
A Smith

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
I Franklin
J Makinson
A Smith

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9 January 2024

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2023

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2023. (Rev October 2018)

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 10 January 2024

The Good News Church
Report and Accounts for the year ended 31 March 2023

Statement of receipts and payments for the year

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Receipts				
Offerings and Gifts	56,621	208	56,829	49,433
Income from sale of assets	0	0	0	0
Investment Income	115	0	115	116
Total Revenue Receipts	56,737	208	56,945	49,549
Capital Receipts	0	0	0	0
Total Receipts from all sources	56,737	208	56,945	49,549
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	36,590	21	36,611	32,621
Grants and donations	7,739	208	7,947	5,354
Administration	2,962	0	2,962	2,809
Governance	1,000	0	1,000	832
Total Revenue Payments	48,291	229	48,520	41,616
Capital payments	0	0	0	0
Total Payments	48,291	229	48,520	41,616
Net receipts / (payments) in year	8,446	(21)	8,424	7,933
Net Surplus / (net deficit) for year	8,446	(21)	8,424	7,933

The Good News Church
Report and Accounts for the year ended 31 March 2023

Statement of assets and liabilities as at the 31 March 2023

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	181,274	59	181,333	173,400
Surplus on receipts and payments account	8,446	(21)	8,424	7,933
Cash funds before transfers	189,720	38	189,757	181,333
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	189,720	38	189,757	181,333
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	3,774	0	3,774	1,310
Total value of other assets	3,774	0	3,774	1,310
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	420	0	420	400
HMRC PAYE	929	0	929	920
Hire of Hall	2,427	0	2,427	1,961
Total value of liabilities	3,776	0	3,776	3,281
Total Assets less Liabilities	189,718	38	189,755	179,362

J Makinson
Trustee
Approved by the board of trustees on 9 January 2024

The Good News Church

Report and Accounts for the year ended 31 March 2023

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2023</u>	<u>2022</u>
Gross salaries and employers National Insurance	22,352	22,427
Pension costs	-	-
	<u>22,352</u>	<u>22,427</u>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2023

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	48,093	208	48,301	41,193
Gift Aid recovered	8,528	0	8,528	8,240
Total Donations Received	56,621	208	56,829	49,433
Investment Income	115	0	115	116
Total Receipts	56,737	208	56,945	49,549
Payments				
Payments relating directly to charitable activities				
Gross Wages and salaries - charitable activities	22,352	0	22,352	22,427
Outreach expenses	1,349	21	1,370	654
Visiting speakers	1,400	0	1,400	1,400
Travel and Subsistence	0	0	0	0
Training and conferences	0	0	0	60
	25,101	21	25,122	24,541
Premises Costs				
Rent payable	10,639	0	10,639	7,355
Insurance	658	0	658	619
Premises maintenance	192	0	192	106
	11,489	0	11,489	8,080
General administrative expenses				
Stationery and Printing	492	0	492	554
Subscriptions	1,184	0	1,184	1,358
Equipment expensed	567	0	567	383
Advertising and PR	718	0	718	515
	2,962	0	2,962	2,809
Grants paid				
Grants paid to individuals	300	0	300	0
Grants paid to institutions	7,439	208	7,647	5,354
	7,739	208	7,947	5,354
Governance costs				
Examiners Fees	400	0	400	400
Other Professional Fees	600	0	600	432
	1,000	0	1,000	832

The Good News Church
Report and Accounts for the year ended 31 March 2023

Notes to the accounts

7. Analysis of funds at the end of year

	<u>Balance</u>			<u>Transfer</u>	<u>Balance</u>
	<u>at 1 Apr</u>			<u>between</u>	<u>at 31 Mar</u>
	<u>2022</u>	<u>Receipts</u>	<u>Payments</u>	<u>Funds</u>	<u>2023</u>
	£	£	£	£	£
General Fund	78,805	48,197	(45,082)	(364)	81,556
Harvest Alliance "Designated"	0	2,845	(3,209)	364	0
Building Storehouse "Designated"	72,469	5,695	0	0	78,164
Storehouse "Designated"	30,000	0	0	0	30,000
	181,274	56,737	(48,291)	0	189,720
Restricted Funds	59	208	(229)	0	38
Total Funds	181,333	56,945	(48,520)	0	189,757

8. Analysis of Grants for the year

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Grants to Institutions				
Iris Ministries	780	0	780	660
Kenya Childrens Project	1,200	0	1,200	1,200
Harvest Alliance	3,209	0	3,209	2,470
Hope in North East Cheshire	100	0	100	200
Hope Centre	200	0	200	200
Joseph Storehouse	200	0	200	200
Silk Life Church Foodbank	650	0	650	0
Spring of Hope Centre	600	208	808	0
Church on the Street	0	0	0	174
Tearfund Syrian Refugees	500	0	500	0
Welcome Churches	0	0	0	250
Total Grants to Institutions	7,439	208	7,647	5,354
Grants to Individuals	300	0	300	0
Total Grants in Year	7,739	208	7,947	5,354

THE GOOD NEWS CHURCH

England & Wales - Charity number 512488

Accounts

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2022

The Good News Church
Report and Accounts for the year ended 31 March 2022

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The Good News Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	25 Buttermere Court Congleton Cheshire CW12 4JD

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Summary of the charity's main activities in relation to its objects

The Good News Community Church can look back at the year 2021 / 22 with much gratitude. We transitioned back to in person Church services in June 2021 and have been very thankful that we were able to once again worship freely.

In person prayer gatherings have once again started again and these have been well supported. It appears that the Church's vision to be a house of prayer for Macclesfield has gained traction. We see this as foundational to the fruitfulness of the Church.

The Spirit Café outreach restarted in the Autumn of 2021 and we continue to see fruitfulness from this initiative. It has been a great opportunity to meet new folk who wish to grow spiritually, and we were able to demonstrate the gospel.

In March 2022 the Church hosted a Spirit Café training day which helped to train up newer team members as well as being a refresher for existing team members. We also had guests from other churches in other parts of the country join us. We were honoured to have Harvest Ministries from Birmingham deliver the teaching.

The Church's employed Financial and Administrative Assistant continues to provide great support to the Trustees for financial matters. The Church office has been a great asset from which to work from.

We continued our participation in the Harvest Alliance network with our Leaders meeting other ministers in the NW regional hub. The online leader's meetings continue and are a good resource for us. In September 2021 our Pastors attended the first in person Harvest Alliance leaders gathering for UK since restrictions were lifted. This was a real encouragement and support given the difficult circumstances generated by the pandemic.

The Church continues to be a participating Church in Hope in NE Cheshire. We are represented in the Church leader's forum. Hope in NE Cheshire provides a platform for social and spiritual initiatives in the Macclesfield area that many smaller churches would not be able to sustain on their own.

The Church was able to again give to the following recipients:

Kenyan Children's Project – a UK charity operating in Western Kenya who care for children in the community and in a children's rescue centre. Increasingly this charity has been involved in successful community projects.

Iris Global – a charity with a UK branch that work worldwide including East and South Africa.

The Good News Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Summary of the charity's main activities in relation to its objects (cont)

Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.

Hope in NE Cheshire – church leader's forum and inter church projects.

Hope Centre – a church resource centre in Macclesfield that has been reaching out to the underprivileged.

Harvest Alliance – the church grouping that we take part in.

We also responded by giving to the refugee appeal promoted by the charity Welcome Churches for refugees in the UK.

I am pleased to report that due to the easing of COVID restrictions that expenditure increased for the financial year 2021 / 22 as we were able to get back to holding in person events. However, it must be pointed out that there has been a delay in the sending out of invoices for the use of the Macclesfield Community Centre since the end of 2021. Therefore, this outstanding payment will need to be settled in the 2022 / 23 financial year.

We are again pleased that there was an increase in unrestricted income for the financial year 2021 / 22 to £49,375. We are very grateful for the support of our members who have helped us by giving for generously.

There was a net surplus of over £7,000 but it needs to be highlighted that part of this surplus increase is due to Hall hire liabilities not settled in the financial year.

The Trustees acknowledge with gratitude all those who have faithfully given to and served the Church over many years. We also acknowledge the supportive work of our Finance Trustee and our Financial and Administrative Assistant.

The Good News Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £7,933 (prior year net incoming £5,754).

The total reserves at the end of the year stand at £181,333 (prior year £173,400). Free unrestricted liquid reserves amounted to £181,274 (prior year £173,361).

**The Good News Church
Report and Accounts for the year ended 31 March 2022**

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin
J Makinson
A Smith

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
I Franklin
J Makinson
A Smith

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 23 August 2022

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2022

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022. (Rev October 2018)

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 24 August 2022

The Good News Church
Report and Accounts for the year ended 31 March 2022

Statement of receipts and payments for the year

	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2022</u> <u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	49,199	234	49,433	43,762
Income from sale of assets	0	0	0	0
Investment Income	116	0	116	299
Total Revenue Receipts	49,315	234	49,549	44,061
Capital Receipts	0	0	0	0
Total Receipts from all sources	49,315	234	49,549	44,061
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	32,581	40	32,621	28,709
Grants and donations	5,180	174	5,354	6,819
Administration	2,809	0	2,809	2,030
Governance	832	0	832	749
Total Revenue Payments	41,402	214	41,616	38,307
Capital payments	0	0	0	0
Total Payments	41,402	214	41,616	38,307
Net receipts / (payments) in year	7,913	20	7,933	5,754
Net Surplus / (net deficit) for year	7,913	20	7,933	5,754

The Good News Church
Report and Accounts for the year ended 31 March 2022

Statement of assets and liabilities as at the 31 March 2022

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	173,361	39	173,400	167,646
Surplus on receipts and payments account	7,913	20	7,933	5,754
Cash funds before transfers	181,274	59	181,333	173,400
Transfers between funds	0	0	0	
Cash and bank balances at end of year	181,274	59	181,333	173,400
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	1,310	0	1,310	1,972
Total value of other assets	1,310	0	1,310	1,972
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	400	0	400	400
HMRC PAYE	920	0	920	0
Hire of Hall	1,961	0	1,961	0
Total value of liabilities	3,281	0	3,281	400
Total Assets less Liabilities	179,303	59	179,362	174,972

J Makinson
Trustee
Approved by the board of trustees on 23 August 2022

The Good News Church

Report and Accounts for the year ended 31 March 2022

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2021</u>	<u>2020</u>
Gross salaries and employers National Insurance	22,427	22,077
Pension costs	-	-
	<u>22,427</u>	<u>22,077</u>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2022

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	40,959	234	41,193	36,143
Gift Aid recovered	8,240	0	8,240	7,619
Total Donations Received	49,199	234	49,433	43,762
Investment Income	116	0	116	299
Total Receipts	49,315	234	49,549	44,061
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross Wages and salaries - charitable activities	22,427	0	22,427	22,077
Outreach expenses	614	40	654	7
Visiting speakers	1,400	0	1,400	800
Travel and Subsistence	0	0	0	0
Training and conferences	60	0	60	100
	24,501	40	24,541	22,984
<i>Premises Costs</i>				
Rent payable	7,355	0	7,355	5,116
Insurance	619	0	619	609
Premises maintenance	106	0	106	0
	8,080	0	8,080	5,725
<i>General administrative expenses</i>				
Stationery and Printing	554	0	554	241
Subscriptions	1,358	0	1,358	816
Equipment expensed	383	0	383	840
Advertising and PR	515	0	515	133
	2,809	0	2,809	2,030
<i>Grants paid</i>				
Grants paid to individuals	0	0	0	0
Grants paid to institutions	5,180	174	5,354	6,819
Total grants paid	5,180	174	5,354	6,819
<i>Governance costs</i>				
Examiners Fees	400	0	400	360
Other Professional Fees	432	0	432	389
Total Governance Costs	832	0	832	749

The Good News Church
Report and Accounts for the year ended 31 March 2022

Notes to the accounts

7. Analysis of funds at 31 March 2022

	<u>Balance</u> <u>at 1 Apr</u>			<u>Transfer</u> <u>between</u>	<u>Balance</u> <u>at 31 Mar</u>
	<u>2021</u>	<u>Receipts</u>	<u>Payments</u>	<u>Funds</u>	<u>2022</u>
	£	£	£	£	£
General Fund	75,450	42,297	(38,932)	(10)	78,805
Harvest Alliance "Designated"	0	2,460	(2,470)	10	(0)
Building Storehouse "Designated"	67,911	4,558	0	0	72,469
Storehouse "Designated"	30,000	0	0	0	30,000
	173,361	49,315	(41,402)	0	181,274
Restricted Funds	39	234	(214)	0	59
Total Funds	173,400	49,549	(41,616)	0	181,333

8. Analysis of Grants for the year

	<u>2022</u> <u>Unrestricted</u> <u>Funds</u>	<u>2022</u> <u>Restricted</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Grants to Institutions				
Iris Ministries	660	0	660	1,220
Kenya Childrens Project	1,200	0	1,200	2,325
Harvest Alliance (Partners in Harvest)	2,470	0	2,470	2,174
Hope in North East Cheshire	200	0	200	200
Hope Centre	200	0	200	500
Joseph Storehouse	200	0	200	200
Costa Healing Rooms Talke	0	0	0	200
Church on the Street	0	174	174	0
Welcome Churches	250	0	250	0
Total Grants to Institutions	5,180	174	5,354	6,819
Grants to Individuals	0	0	0	0
Total Grants in Year	5,180	174	5,354	6,819

THE GOOD NEWS CHURCH

England & Wales - Charity number 512488

Accounts

Charity Registered Number: 512488

The Good News Church
Report and Accounts
For the year ended
31 March 2021

The Good News Church

Report and Accounts for the year ended 31 March 2021

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The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	The Good News Church
Working name	Good News Community Church
Charity registered number	512488
Charity address	25 Buttermere Court Congleton Cheshire CW12 4JD

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of Good News Church

1. The advancement of the Christian Faith through teaching the Bible and its moral doctrines.
2. Outreach to the whole community including children and young people.
3. Participation in inter-church events, local initiatives and the "Harvest Alliance" network.
4. Supporting children's work in Africa and outreach to a variety of countries including Kenya.
5. Other such activities as the trustees shall decide to further the objects of Good News Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the "Summary of the charity's main activities in relation to its objects".

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Summary of the charity's main activities in relation to its objects

The Good News Community Church can look back on the financial year 2020 / 21 as a time that brought great challenge to the way we operate as a Church. For example, no in person Church Sunday services took place during that financial year due to Government and Local Authority pandemic restrictions and stipulations. The Community Hall that we use remained closed. During this time, we were able to talk about our return to use of the Hall with the Council's Communities Department and discuss the formulation of a COVID-19 risk assessment.

We quickly adapted and transferred our Church services to the Zoom online communications platform. While we felt that did not give us the same experience as in person services, we were very grateful for the better than expected outcome. We were able to establish a sense of community online, and the breakout room facility was used to great effect to encourage social interaction between attendees, and pastoral care. We were also able to invite guest speakers to share during our online services.

Formal and informal Church meetings, as well as prayer meetings took place online. This helped continuity in governance and administration as well as upholding the Church's House of Prayer vision. The Good News Community Church continued to emphasise its prayer vision as a foundation of the Church.

The Church office continues to be a great asset. This works well providing a location where administration of the Church can be managed effectively.

The Church's employed Financial and Administrative Assistant greatly contributed to sustaining the administration of the Church during 2020 / 21. With no weekly offerings taken in Hall services, we have successfully encouraged direct giving into the Church's bank account. The Trustees acknowledge the risks that the pandemic has created including to finances and continuity of attendance. However, I can report that the finances and attendance held up reasonably well.

We continued our participation in Harvest Alliance although for obvious reasons, the usual in person gatherings were very limited and restricted. Also, no Harvest Alliance pastoral visits to our Church took place. However, we met up with other Harvest Alliance leaders online and benefited from this input.

The restriction to our in person events gave us an opportunity to review some of our activities. Although our Families Together initiative continued until the first 'lockdown', after consultation with the Team, a decision was taken to discontinue this outreach.

Again, the Spirit Café outreach to the community in the Hall continued until February 2020. This had been very popular and very well attended. However, we were not able to continue this due to the restrictions. We hope to relaunch Spirit Café in the future.

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Summary of the charity's main activities in relation to its objects (cont)

The Church also continues to develop its relationship with Church groups in Cheshire including Hope in North East Cheshire which provides a platform to social and spiritual initiatives in the Macclesfield area.

The Church was able to again give to the following recipients:

- The Kenyan Children's Project – a UK charity operating in Western Kenya who care for children in the community and in a children's home, for those who have been abandoned. Increasingly this charity has been engaged in successful community projects.
- Iris Global – a charity with a UK branch that work worldwide but particularly in East and South Africa.
- Hope in North East Cheshire – church leaders forum and inter church projects.
- Supporting the work of Harvest Alliance
- The Joseph Storehouse – a charity supporting work amongst the underprivileged of the Middle East.
- Healing Rooms – a national 'marketplace' spiritual outreach that takes place in a café environment.
- The Hope Centre Charity in Macclesfield – for the provision of hot meals to local hostels

During the financial year 2020 / 21 the Church's expenditure dropped with no outlay for the cost of using the Community Hall. With this, and the background of hardship caused by the pandemic, we gave more money to needy causes than originally planned. This included local and international charities.

Also, I am pleased to report that there was an income surplus of £5,754 at the end of the financial year 2020 /21.

The Trustees are grateful for all those who have faithfully given to and served the Church over many years. Also, the Trustees acknowledge the hard work and commitment of our finance Trustee John Makinson.

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Good News Church is registered with the Charity Commission. The governing document is the Trust Deed dated 17 March 1982. The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Good News Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the trustees of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to The Good News Church that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

In 2007 the trustees introduced a policy for a "strategic storehouse" of savings. This has continued to build the Church's general reserve to a level which would enable its continued operation for an initial period in the absence of funds.

The "strategic storehouse" fund is shown as part of the general funds.

A separate reserve is being built with a view of providing a basis for future building or accommodation needs for the Church's ministry. This could be by way of either purchase or rental. This is included in the general funds. The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **10** to **14**. The financial statements have been prepared on a receipts and payments basis, which is permitted for smaller charities. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £5,754 (prior year net incoming £38,562).

The total reserves at the end of the year stand at £173,400 (prior year £167,646). Free unrestricted liquid reserves amounted to £173,361 (prior year £167,607).

**The Good News Church
Report and Accounts for the year ended 31 March 2021**

Trustees Report

The trustees of the charity during the year were:

P Entwistle
I Franklin
J Makinson
A Smith

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

P Entwistle
I Franklin
J Makinson
A Smith

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The Good News Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30 September 2021

Paul Entwistle

Trustee

The Good News Church
Report and Accounts for the year ended 31 March 2021

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2021. (Rev October 2018)

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 30 September 2021

The Good News Church
Report and Accounts for the year ended 31 March 2021

Statement of receipts and payments for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2021</u> <u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £	<u>2020</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	43,762	0	43,762	93,664
Income from sale of assets	0	0	0	0
Investment Income	299	0	299	345
Total Revenue Receipts	44,061	0	44,061	94,009
Capital Receipts	0	0	0	0
Total Receipts from all sources	44,061	0	44,061	94,009
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	28,709	0	28,709	36,757
Grants and donations	6,819	0	6,819	13,732
Administration	2,030	0	2,030	3,949
Governance	749	0	749	1,009
Total Revenue Payments	38,307	0	38,307	55,447
Capital payments	0	0	0	0
Total Payments	38,307	0	38,307	55,447
Net receipts / (payments) in year	5,754	0	5,754	38,562
Net Surplus / (net deficit) for year	5,754	0	5,754	38,562

**The Good News Church
Report and Accounts for the year ended 31 March 2021**

Statement of assets and liabilities as at the 31 March 2021

	<u>2021</u> <i>Unrestricted</i> <i>Funds</i> £	<u>2021</u> <i>Restricted</i> <i>Funds</i> £	<u>2021</u> <i>Total</i> <i>Funds</i> £	<u>2020</u> <i>Total</i> <i>Funds</i> £
Cash funds				
Cash funds and bank balances at start of year	167,607	39	167,646	129,084
Surplus on receipts and payments account	5,754	0	5,754	0
Cash funds before transfers	173,361	39	173,400	129,084
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	173,361	39	173,400	167,646
Other Assets				
<i>Description of asset</i>				
Gift Aid Recoverable	1,972	0	1,972	2,693
Total value of other assets	1,972	0	1,972	2,693
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	400	0	400	400
Total value of liabilities	400	0	400	400
Total Assets less Liabilities	174,933	39	174,972	169,939

J Makinson
Trustee
Approved by the board of trustees on 30 September 2021

The Good News Church

Report and Accounts for the year ended 31 March 2021

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context “cash” includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of Good News Church.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of The Good News Church. All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2021</u>	<u>2020</u>
Gross salaries and employers National Insurance	22,077	20,976
Pension costs	-	-
	<u>22,077</u>	<u>20,976</u>
Average number of full time employees in year	1.0	0.9

The above amounts are included in the receipts and payments accounts in the “payments relating directly to charitable activities”.

5. Taxation

The charity is not liable to tax on its charitable income.

The Good News Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	36,143	0	36,143	85,992
Gift Aid recovered	7,619	0	7,619	7,672
Total Donations Received	43,762	0	43,762	93,664
Investment Income	299	0	299	345
Total Receipts	44,061	0	44,061	94,009
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross Wages and salaries - charitable activities	22,077	0	22,077	20,976
Outreach expenses	7	0	7	593
Visiting speakers	800	0	800	1,100
Travel and Subsistence	0	0	0	0
Training and conferences	100	0	100	2,816
	22,984	0	22,984	25,485
<i>Premises Costs</i>				
Rent payable	5,116	0	5,116	10,543
Insurance	609	0	609	652
Premises maintenance	0	0	0	77
	5,725	0	5,725	11,272
<i>General administrative expenses</i>				
Stationery and Printing	241	0	241	739
Subscriptions	816	0	816	907
Equipment expensed	840	0	840	1,106
Advertising and PR	133	0	133	1,197
	2,030	0	2,030	3,949
<i>Grants paid</i>				
Grants paid to individuals	0	0	0	1,866
Grants paid to institutions	6,819	0	6,819	11,866
Total grants paid	6,819	0	6,819	13,732
<i>Governance costs</i>				
Examiners Fees	360	0	360	360
Other Professional Fees	389	0	389	649
Total Governance Costs	749	0	749	1,009

The Good News Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

7. Analysis of funds at 31 March 2021

	<u>Balance</u> <u>at 1 Apr</u>			<u>Transfer</u> <u>between</u>	<u>Balance</u> <u>at 31 Mar</u>
	<u>2020</u>	<u>Receipts</u>	<u>Payments</u>	<u>Funds</u>	<u>2021</u>
	£	£	£	£	£
General Fund	74,325	39,432	(38,307)	0	75,450
Building Storehouse "Designated"	63,282	4,629	0	0	67,911
Storehouse "Designated"	30,000	0	0	0	30,000
	167,607	44,061	(38,307)	0	173,361
Restricted Funds	39	0	0	0	39
Total Funds	167,646	44,061	(38,307)	0	173,400

8. Analysis of Grants for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u>	<u>2021</u> <u>Restricted</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>	<u>2020</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Grants to Institutions				
Iris Ministries	1,220	0	1,220	720
Kenya Childrens Project	2,325	0	2,325	2,102
Harvest Alliance (Partners in Harvest)	2,174	0	2,174	4,244
Harvest Ministries	0	0	0	500
Hope in North East Cheshire	200	0	200	600
Hope Centre	500	0	500	500
Hope for Justice	0	0	0	500
CAP	0	0	0	600
UCB	0	0	0	600
Joseph Storehouse	200	0	200	700
Costa Healing Rooms Talke	200	0	200	600
Well Baptist Church Revival School	0	0	0	200
Total Grants to Institutions	6,819	0	6,819	11,866
Grants to Individuals	0	0	0	1,695
Total Grants in Year	6,819	0	6,819	13,561