

Commentary on the model Trustees 'Annual Report and accounts: The Way Church, Werrington Green, Werrington, Peterborough, PE4 6RT for financial year 23/24.

This illustrative example annual report and accounts is for a Church Council preparing receipts and payments accounts.

The Way Church had an income of **£35,535.00** in the year and is eligible for independent examination. As the charity is below the audit threshold it may also prepare a simple annual report. This example is intended to give an idea of the range of information that can be included and, as a result, provides more detail than many charities of a similar size may choose to include in their annual report to explain to the reader the range of activities undertaken to further the religious aims of the charity.

Our publication CC15a - *Charity Reporting and Accounting: The essentials* - explain the reporting framework and thresholds applying to accounts preparation and their external scrutiny. Our publication CC32 - *Independent Examination of Charity Accounts* - provides further examples of the content of an independent examiner's report.

Reporting Public Benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1 April 2008. As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for the public benefit. The **'Objectives and Activities'** section of the report provides a brief summary of activities undertaken together with a confirmation that the trustees have had regard to our guidance on public benefit, in particular our guidance on charities for the advancement of religion, when planning their activities. Further more detailed information about the activities and their success is provided in the **'Achievements and Performance'** section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit:

- 1) There must be an identifiable benefit or benefits - the trustees explained the activities and benefits which flow from them to the church membership;
- 2) Benefit must be to the public, or a section of the public-the trustees explain their commitment to enable as many people as possible to worship and become part of the church membership.

In this example, additional voluntary information is provided about the contribution made by volunteers.

Statement of Assets and Liabilities

The statement of assets and liabilities includes cash at bank and also identifies an outstanding gift-aid claim relating to the year which had not yet been received but not received until after the year end.

Acknowledgement

We thank the current treasurer for assisting us in preparing the accounts to meet the requirements in CC15d dated November 2016 and thank him for his acceptance to continue for a further term in his role as treasurer.

Aim and purposes

The Way Family Church trustees have the responsibility of co-operating with the Senior Leader, Pastor David Weeks and the leadership team, in promoting in the local area, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The trustees are also specifically responsible for the maintenance and up-keep of the Church Building called The Way Family Church, Werrington Green, Werrington, PE4 6RT.

Objectives and-Activities

The Way Family Church is committed to encouraging as many people as possible to take part in Christian worship at the church and to become part of our Church community. The Church leadership maintains an overview of the Spiritual needs throughout the local area and makes suggestions on how our services can involve the many groups of different cultures that live within our church catchment area. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Pastor and the Church Leadership have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as a part of our church community through:

Worship, prayer and bible studies; learning about the Gospel; and developing the knowledge, faith and trust of the local Community in the Lord Jesus Christ.

Provision of pastoral care for people living in the local area, including giving out food parcels to the needy. Missionary and outreach work in the vicinity of the church and elsewhere.

To facilitate this work, it is important that we maintain the fabric of the Way Church, Werrington Green, Werrington, PE4 6RT and its grounds to a reasonable and safe standard.

Achievements and Performance

Worship and Prayer

The main Worship Activity of the Church is on Sunday mornings where we seek to provide Worship and Bible Ministry which relates to all age groups. The Leadership are encouraged to report that the average attendance at these services slightly increased during the year 2023/2024, and a regular Children's Church activity has been ongoing throughout the year.

During the week a Prayer Meeting is held on Wednesday evenings, a Bible Class for those interested in the Christian faith on Thursdays and a Youth Activity occurs on Fridays. The Leadership is especially encouraged to report a significant growth in these Youth Activities during the Year.

Everyone is welcome to attend our regular services details of which are advertised in a free Community Newspaper distributed throughout the PE4 area. We aim to especially reach not only those of the PE4 area but also to attract members from across the wider City of Peterborough and beyond. We have been doing BBQ's after the church service in the car park and have opened it up for the public to attend for free food and talks.

The Church is a registered building for the Celebration of Christian marriages and only one has taken place in the year 2023/2024.

The Church Building and Facilities

During this financial year we have had an increase of 60% in our income largely due to back payments from the HMRC gift aid donations. Thankfully still 85% of the congregation pay bank transfer which has maintained a good level of income throughout the year. We have used the extra gift aid monies to continue to up-grade the internal appearance of the church, new kitchen with appliances and new cooking utensils.

Pastoral Care

Several members of our Church community are unable to attend church due to sickness or old age. The Pastor, together with other Church Leaders, visits those who have requested it to pray and/or celebrate Communion either at their homes or in hospital when allowed by the hospitals and care homes.

The youth work programme.

The Church is committed to teaching and encouraging young people to become involved and to grow in their Christian Faith. As the Sunday Congregation has increased a separate Children's Church ministry has been established. The Church has also commenced a regular Youth Club activity on Fridays where Christian Teaching is included alongside games, food and other activities.

Mission and Evangelism

The Church seeks to advertise its activities through local news media and also Online. Members are encouraged to invite family and friends to special services at Christmas etc. These are also advertised by leaflets in the local area. Barbeques have been held on Church grounds when allowed and in a local Park. Evangelism has also taken place in a local Shopping Centre when permitted and we have evangelised in Spain this year.

The Church has supported local Community Action Groups such as Hope into Action (Housing the Homeless) and PARCA (Asylum Seeker support). Food parcels have also been distributed to the needy in the local area at Christmas time. The church participates in the yearly Werrington Scarecrow weekend event where we have an opportunity to engage with the local community.

The Church is assisting mission groups overseas with whom it could usefully partner like Africa, Spain and Argentina with Mission 24.

Ecumenical Relationships

The Church is committed to establishing and enlarging Fellowship links with the wider Body of Christ. The three Pastors David Weeks and Claudio Croquet attended the annual on-line Conference of Assembly of God at Harrogate in June. The Church hosted a Week of Prayer for all the Churches of the PE4 Community.

Financial Review

Total income in unrestricted funds were £35,535.00 which was in the church general current account. There were no restricted donations given during this financial year.

Our income increased owing to a backlog of outstanding HMRC gift aid donations claim which has helped to refurbish the church.

Our expenditure was £32,923.00 which was spent from the unrestricted fund which not only provided Christian ministry from The Way Church, but to provide security as requested by the insurers, re-configure the interior of the church and provide stage and stage lighting. We purchased better video equipment and cameras to give better streaming services on line.

Our Current assets (cash at the bank in hand) is £2,202.00 as note 7, and creditors falling due within one year is £720.00 stated in note 8, which gives our Net Current assets as £1,482.00. Funds of the charity (general Designated) are £11,472.00 as note 9.

The net result for the year was an excess of receipts over payments of £8,680.00 on unrestricted funds, which has been carried forward to the next financial year.

Reserves policy

It is The Way Church's policy to maintain a balance on unrestricted funds (if possible), which equates to at least one and a half months unrestricted payments, equivalent to £1,500, to cover emergency situations that may arise from time to time. The balance of £8,680.00 held on unrestricted funds, after designations, at the year-end did match this target.

The Church does not hold a restricted fund account and it feels that there is no requirement to hold one in the foreseeable future.

Volunteers

Once again, we would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention Pastor Claudio Croquet and Pastor Gombah for their work in the youth, evangelism, overseas missionary work and maintenance of the church building and all the other church members for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The Way Family Church is governed according to the principles of the 1994 version of the Model Trust Deed for AoG Churches and the standard outline recommended AoG Church Constitution. The Church Governance is in the hands of the Church trustees – one of whom is the Senior Pastor David Weeks. These are then able as they see fit to co-opt other Church members and give them individual responsibilities to form a Leadership Team. Details of the members of this team are given below.

The full leadership team met nine times during the year with an average level of attendance of 90%. Given its wide responsibilities the leadership team has a number of individuals each dealing with a particular aspect of church life. These committees which include worship, mission and outreach and maintenance and finance, area of responsible to the leadership team and report back to it regularly with minutes of their deliberations being received by the full leadership team and discussed as necessary.



Administrative information

The Way Church is situated at Werrington Green, Werrington, Peterborough PE4 6RT. It is part of the East Anglia region of AOG Great Britain. The correspondence address is The Way Church, Werrington Green, Werrington, Peterborough, Cambs, PE4 6RT

The Trustees are responsible for the running of the church both financially and bodily under the rules of a registered church charity set out by the Charities Commission.

The Church trustees who have served from 1st April 2020 until the date this report was approved are:

Ex Officio members

Incumbent:	Pastor David Weeks	Chairman of Trustees
Trustee:	Mrs Lee Dane	Youth Leader
Trustee:	Mr Matthew Weeks	

Elected Team Leaders:

Mr Thomas Cooper Church Treasurer / Chairperson of leadership team

Mrs Judith Weeks Assistant pastor

Pastor Claudio Croquet Assistant pastor

Pastor Gombah Assistant pastor

Mr Matthew Weeks Church IT person

Mrs Emma Weeks Worship Leader

Dated 22nd January 2025

Approved by The Way Church Trustees on 18th November 2022 and signed on their behalf by Pastor David Weeks (Trustee chairman)

**Independent Examiner's Report to the trustees/ members of The Way Church,
Werrington Green, Werrington, Peterborough, PE4 6RT****The Way Family Church****Independent Examiner's Report to the trustees of The Way Family Church**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gary Eves FCCA
Association of Chartered Certified Accountants



Fairway Tax and Accounting Limited
Chartered Certified Accountants
11C Alma Road
King's Lynn
PE31 7NY

24 January 2025

Charity registration number - 1054326

The Way Family Church
Annual Report and Financial Statements
31 March 2024



The Way Family Church
Contents

Reference and Administrative Details	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7

The Way Family Church
Reference and Administrative Details

Trustees	Lee Dane David Weeks Matthew Weeks
Principal Office	Werrington Green Werrington Peterborough PE4 6TR
Charity Registration Number	1054326
Bankers	NatWest Cathedral Square Peterborough PE1 1XH
Independent Examiner	Fairway Tax and Accounting Limited 11C Alma Road King's Lynn PE31 7NY

The Way Family Church

Independent Examiner's Report to the trustees of The Way Family Church

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24 January 2025

The Way Family Church
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds General £	Designated £	Total 2024 £	Total 2023 £
Donations and legacies	1	35,535	-	35,535	20,142
Charitable trading income	2	180	-	180	-
Total income		<u>35,715</u>	<u>-</u>	<u>35,715</u>	<u>20,142</u>
Expenditure on:					
<i>Costs of generating funds</i>					
Charitable activities	3	(32,923)	-	(32,923)	(15,179)
Total expenditure		<u>(32,923)</u>	<u>-</u>	<u>(32,923)</u>	<u>(15,179)</u>
Net movement in funds		<u>2,792</u>	<u>-</u>	<u>2,792</u>	<u>4,963</u>
Reconciliation of funds					
Total funds brought forward		8,680	-	8,680	3,717
Total funds carried forward		<u>11,472</u>	<u>-</u>	<u>11,472</u>	<u>8,680</u>

All of the charity's activities derive from continuing operations.

**The Way Family Church
Balance Sheet
as at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	6	9,990	8,393
Current assets			
Cash at bank and in hand	7	2,202	1,007
Creditors: amounts falling due within one year	8	(720)	(720)
Net current assets		1,482	287
Net assets		<u>11,472</u>	<u>8,680</u>
Funds of the charity:			
General	9	11,472	8,680
Designated		-	-
Total funds		<u>11,472</u>	<u>8,680</u>

The financial statements on pages 3 to 7 were approved by the trustees, and authorised for issue on 24 January 2025 and signed on their behalf by:

Thomas Cooper

T Cooper
Chair

The Way Family Church
Notes to the Accounts
for the year ended 31 March 2024

1 Income from donations and legacies	Unrestricted General £	Designated £	Total 2024 £	Total 2023 £
Donations and legacies:				
Gross covenanted gifts and gift aid	35,535	-	35,535	20,142
	<u>35,535</u>	<u>-</u>	<u>35,535</u>	<u>20,142</u>

The total income from donations and legacies was £35,535 (2023 - £20,142) all of which was unrestricted general.

2 Charitable trading income	Unrestricted General £	Designated £	Total 2024 £	Total 2023 £
Rent	180	-	180	-
	<u>180</u>	<u>-</u>	<u>180</u>	<u>-</u>

The total income from charitable activities was £180 (2023 - £Nil), of which none (2023 - £Nil) was unrestricted general and none (2023 - £Nil) was designated.

3 Expenditure on charitable activities	Unrestricted General £	Designated £	Total 2024 £	Total 2023 £
Governance and support costs	32,923	-	32,923	15,179
	<u>32,923</u>	<u>-</u>	<u>32,923</u>	<u>15,179</u>

4 Analysis of governance and support costs	Unrestricted General £	Designated £	Total 2024 £	Total 2023 £
Telephone and IT	433	-	433	219
Depreciation	2,493	-	2,493	2,099
Accountancy	480	-	480	480
Advertising	2,819	-	2,819	95
CRB/DBS checks	145	-	145	322
Donations/food parcels	1,631	-	1,631	862
Light and heat	1,663	-	1,663	1,097
Miscellaneous	510	-	510	984
Rent, rates and insurance	1,700	-	1,700	2,354
Repairs and maintenance	14,221	-	14,221	4,785
Special events	5,170	-	5,170	676
Subscriptions	1,265	-	1,265	845
Youth work	393	-	393	361
	<u>32,923</u>	<u>-</u>	<u>32,923</u>	<u>15,179</u>

The total expenditure on governance and support costs was £32,923 (2023 - £15,179) all of which was unrestricted general.

The Way Family Church
Notes to the Accounts
for the year ended 31 March 2024

5 Staff costs

The average number of staff employed during the year was:

	Total 2024	Total 2023
Staff	3	3
	<u>3</u>	<u>3</u>

Staff costs included in the financial statements are broken down as:

	Total 2024 £	Total 2023 £
Wages and salaries	-	-
Social security costs	-	-
Employer's pension contributions	-	-
	<u>-</u>	<u>-</u>

No employees receiving employee benefits (excluding employer pension costs) received more than £60,000 in the current year.

6 Tangible fixed assets

	Plant & Machinery £	Total £
Cost		
At 1 April 2023	10,492	10,492
Additions at cost	4,090	4,090
At 31 March 2024	<u>14,582</u>	<u>14,582</u>
Depreciation		
At 1 April 2023	2,099	2,099
Charge for the year	2,493	2,493
At 31 March 2024	<u>4,592</u>	<u>4,592</u>
Net book value		
At 1 April 2023	8,393	8,393
At 31 March 2024	<u>9,990</u>	<u>9,990</u>

7 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	2,202	1,007
	<u>2,202</u>	<u>1,007</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	720	720
	<u>720</u>	<u>720</u>

The Way Family Church
Notes to the Accounts
for the year ended 31 March 2024

9 Funds

	Balance at 01/04/2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31/03/2024 £
Unrestricted general	8,680	35,715	(32,923)	-	11,472
Total funds	8,680	35,715	(32,923)	-	11,472
	Balance at 01/04/2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31/03/2023 £
Unrestricted general	3,717	20,142	(15,179)	-	8,680
Total funds	3,717	20,142	(15,179)	-	8,680

Designated

	General £	Designated £	Total £
Fixed assets	9,990	-	9,990
Current assets	2,202	-	2,202
Current liabilities	(720)	-	(720)
	11,472	-	11,472

10 Related party transactions

There were no related parties or related party transactions during the year ended 31 March 2024.

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Basis of Independent examiner's report

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