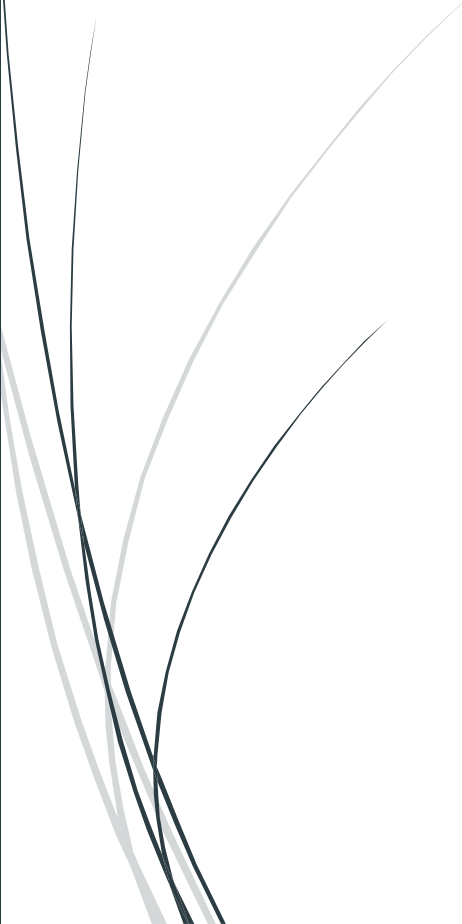


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REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

FOR

WAYPOINT CHURCH

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REGISTERED CHARITY NUMBER: 1176707

WAYPOINT CHURCH

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WAYPOINT CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	1176707
Financial Year	1 July 2021 to 30 June 2022
Trustees in office during year to 30 June 2020:	Louise Adele Gillies Jonathan Mackwell (Chair) Edward Norman Ravenhall (Ended 15/09/21) Heather Robertson John Clancy Benjamin Kevin Abbott (Start 16/06/2022)
Appointment of trustees is governed by the CIO Constitution. The Spiritual Leadership are authorised to appoint new trustees.	
Legal Status:	Charity Incorporated Organisation
Governing Document:	CIO - FOUNDATION Registered 17 Jan 2018
Objects:	The object of the CIO is, for the public benefit, the advancement of the Christian faith in Berwick- Upon-Tweed and such other parts of the United Kingdom and the world.
Correspondence Address:	C/O Jonathan Mackwell 39 Ivinson Road Tweedmouth Berwick-Upon-Tweed TD15 2EA
Bankers:	TSB Berwick-Upon-Tweed (772005) 47 Hide Hill Berwick-Upon-Tweed TD15 1EQ
Independent Examiner:	Mary Evans Stewardship 1 Lamb's Passage London EC1Y 8AB

WAYPOINT CHURCH

REPORT OF THE TRUSTEES

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 June 2022.

Objects of the charity:

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

The object of the CIO is, for the public benefit, the advancement of the Christian faith in Berwick- Upon-Tweed and such other parts of the United Kingdom and the world.

Summary of the charity's main activities and achievements:

The Church has continued to meet weekly and has slowly lifted restrictions from the Covid 19 pandemic. To ensure both safety and comfort of all, we have maintained allocated areas during public gatherings for those who may need to socially distance due to vulnerabilities and have continued to live-stream all services. The Church also met in member's homes whenever we could, on a regular basis for fellowship, prayer and social events, and members were encouraged to contact and support each other or meet outside. The majority of our meetings are now hybrid being both in-person and online via livestream or Zoom, this we intend to maintain into the future to provide access for all.

We met on five summer Sundays in the open air by the beach, and during these baptised two new Christians in the sea.

There has been a marked growth in numbers regularly attending the Sunday gatherings and other events this year, there are now over 30 adults and 14 children. In June the regular attendees were all allocated to three Life groups which function, under leadership, for social gatherings and pastoral care.

We continue to have regular contact and sharing for prayer with Skylark International representatives. The leaders have attended some of their teaching conferences, and the prayer champions have met regularly for prayer via Zoom.

We have given more priority to prayer, with a weekly prayer meeting on Zoom, a wider prayer group, informed via WhatsApp, and an evening womens' meeting, for teaching and practicing prayer.

WayKids Church has continued to run during morning services and provides a safe place where children can have fun, make friends, and explore faith. The charity has a Safeguarding Policy, which regulates all persons working with Children. In May we started a monthly Youth group for 10-15 year olds during the morning service.

The weekly term-time baby and toddler group called 'Little Lights' continued, until April, restricted by numbers and with on-line booking. It was attended by over 80 children and their carers in the past year. The group has been closed to allow time to apply for funding in the hope to be able to appoint a staff member for families and children's ministry.

The Church also ran two Alpha Courses, in a town-centre cafe, another in a member's garden, to give the public an opportunity to explore the Christian faith, 26 people attended including leaders and helpers.

In all cases these meetings have welcomed and been open to the general public.

A volunteer administrator was appointed in March this year and has helped relieve some of the pressure on the senior leaders. There has been an increase in volunteers serving in different areas of ministry from hospitality to setting up services and PA systems.

Boxes of Hope, a national project, was again implemented during this year. The team identified by referral from several schools, families with children who would benefit from an extra gift in the special seasons of the year, of treats, books, or crafts. This year we blessed 30 children each school holiday with some food, home-made biscuits or jams, Christmas fare and presents for the children.

The Church has also been committed to the support of Christian work among the poor and in other aspects both in the UK and across the world; specifically, through the support of Christians Against Poverty, Tearfund, Hope for Justice and the Ukraine Appeal. In total Waypoint Church has given away £5134, of which £2772 went to support external organisations and £2362 to Skylark International.

In considering these activities the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

We rely on many in the congregation to serve and volunteer for the various church activities to function. The Trustees would like to thank all the volunteers for all their time, effort and financial resources that they have given to make this another successful year.

Financial review:

During the year income increased by £2,988, to £42,264, and expenditure increased by £10,131, to £45,567. As a result the cash held by the charity decreased by £3,303, to £16,457, of which £13,620 is unrestricted and can be used for any charitable purpose.

Reserves policy:

The trustees of Waypoint Church recognise the importance of a reserves policy to help demonstrate good stewardship and financial management and to manage its reputation.

Our policy is to retain sufficient reserves:

- To ensure that Waypoint Church has sufficient funds to meet its financial commitments;
- To demonstrate that Waypoint Church is sustainable into the future;
- To ensure that Waypoint Church is able to manage future unforeseen financial difficulties;
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to Waypoint Church's unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given. The overall responsibility for this policy and its implementation rests with the trustees of Waypoint Church. In constructing this policy, the trustees have paid due consideration to the Charity Commission guidance on charities and reserves.

Financial reserves are considered in two parts:

- General reserves that are deemed necessary to meet future operational requirements and to protect the Waypoint Church against future financial uncertainties including loss of income and unexpected increases in operating costs;
- Reserves set aside to meet future financial commitments for a specific significant project or venture or planned future commitment.

Current reserves:

General reserves: We have assigned £12,283 to cover 3 months running costs.

Reserves set aside to meet future financial commitments: As reserves had built up during the COVID pandemic and through some larger gifts, in March we decided to increase the pay to the Senior Leaders in line with local teachers' pay scales and recognised this may start to use some of the reserves. This step was taken

with the hope of an increase in income but also with the premise of a regular review to ensure the reserves were not impacted greatly.

COVID-19:

As the majority of our income has come in through online regular donations, the impact of COVID on the financial income of Waypoint Church has been minimal.

Governance:

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior leadership team led by Mr & Mrs J Mackwell. New trustees are recruited and appointed by the senior leadership team.

Relationships with other charities and related parties:

Waypoint Church is a member of Skylark International network of churches and ministries
<https://skylarkinternational.org>.

Waypoint Church is also a member of Evangelical Alliance, New Wine Churches, and Berwick-upon-Tweed Churches Together.

Risk statement:

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees:

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by the Trustees on:12/12/2022.....

Signed on their behalf by Trustee:J. Mackwell.....

Print name: Mr Jonathan Mackwell

WAYPOINT CHURCH

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report
To the Trustees of
Waypoint Church

I report to the trustees on my examination of the accounts of Waypoint Church ('the charity') for the year ended 30 June 2022 on pages 6 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. 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.

M Evans
Mary Evans

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 12 December 2022

WAYPOINT CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

		<u>Unrestricted Funds</u>				
		General Funds	Designated Funds	Restricted Funds	2022	2021
	Notes	£	£	£	£	£
<i>Income receipts</i>						
Donations		21,450	-	13,450	34,900	31,213
Gift aid receipts		4,084	-	3,072	7,156	7,113
Grants				200	200	950
Other		8	-	-	8	
		-	-	-	-	-
<i>Total receipts</i>		25,542	-	16,722	42,264	39,276
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	20,687	-	19,746	40,433	31,402
Grants paid in relation to charitable activities undertaken by others	3	5,134	-	-	5,134	4,034
<i>Total payments</i>		25,821	-	19,746	45,567	35,436
Net of receipts / (payments) before transfers		- 279	-	- 3,024	- 3,303	3,840
Transfers between funds	5	- 200	-	200	-	-
Net movement in funds		- 479	-	- 2,824	- 3,303	3,840
Cash funds as at last year end		14,099	-	5,661	19,760	15,920
Cash funds at this year end	A	13,620	-	2,837	16,457	19,760

The notes on pages 9-10 form part of these accounts.

WAYPOINT CHURCH

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted Funds		Restrict ed funds £	2022 £	2021 £
		General funds £	Designate d funds £			
A Cash funds						
Cash at bank with immediate access		13,620	-	2837	16,457	19,760
Notice deposits		-	-	-	-	-
Petty cash		-	-	-	-	-
		<u>13,620</u>	<u>-</u>	<u>2,837</u>	<u>16,457</u>	<u>19,760</u>
B Other monetary assets						
Gift aid due to charity		461	-	243	703	640
Amount due from Stripe						
Amount due from PayPal		1	-	-	1	18
		<u>462</u>	<u>-</u>	<u>243</u>	<u>704</u>	<u>658</u>
C Liabilities						
Falling due within one year						
Loans		-	-	-	-	-
Trade creditors		-	-	-	-	-
Taxes due		-	-	-	-	-
Fee for Independent Examination		588	-	-	588	570
Accrued expenses		-	-	-	-	-
		<u>588</u>	<u>-</u>	<u>-</u>	<u>588</u>	<u>570</u>
Falling due after one year:						
Loans						
Pension obligations						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>588</u>	<u>-</u>	<u>-</u>	<u>588</u>	<u>570</u>

**D Assets retained for
charity's own use**

	Fund to which asset belongs	
Music and PA equipment	£3,986*	General
Computers and IT	£2,359*	General
	(*based on insurance value)	

E Investment assets
None

**F Guarantees and
secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

Approved by the Trustees on:12/12/2022.....

Signed on their behalf by Trustee:J. Mackwell.....

Print name: Mr Jonathan Mackwell

The notes on pages 9-10 form part of these accounts.

WAYPOINT CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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

	<u>Unrestricted Funds</u>				
	General	Designated	Restricted	Total	Total
	funds	funds	Funds	2022	2021
	£	£	£	£	£
Employment costs (see note 4)	8,693	-	19,050	27,743	20,336
Ministry expenses	2,396	-	-	2,396	1,516
Youth and children's work	938	-	-	938	797
Outreach activities	1,181	-	696	1,878	504
Small equipment	1,788	-	-	1,788	2,695
Rent	2,140	-	-	2,140	1,520
Maintenance of buildings & equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance & Licences	1,149	-	-	1,149	1,203
Independent examination	570	-	-	570	510
Office costs	1,832	-	-	1,832	2,320
Other costs	-	-	-	-	-
	<u>20,687</u>	<u>-</u>	<u>19,746</u>	<u>40,433</u>	<u>31,401</u>

Payments in relation to charitable activities

2 undertaken directly

3 Grants paid in relation to charitable activities undertaken by others

Grants for:

Skylark International	2,362		2,362	2,032
Other Organisations	2,772		2,772	2,002
			-	-
	<u>5,134</u>	<u>-</u>	<u>5,134</u>	<u>4,034</u>

4 Transactions with related parties

A Trustee Mr J Mackwell, received a gross salary of £15,831 and pension contributions of £1,425. Mrs J Mackwell, the wife of Mr J Mackwell, received a gross salary of £9,046 and pension contributions of £814. Both were in their capacity as Senior Leaders of Waypoint Church in furthering the Charity's objectives.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

	2021/22		Previous Year	
Gross Wages and Salaries	£	24,878	£	18,351
Pension Contributions	£	2,239	£	1,652

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

5 Movement of funds

	Opening				Closing
	Balances £	Receipts £	Payments £	Transfers £	Balances £
General funds	14,099	25,541	- 25,821	- 200	13,620
Designated funds					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds					
Boxes of Hope	274	469	- 696	200	247
Staff Support Fund	<u>5,387</u>	<u>16,253</u>	<u>- 19,050</u>	<u>-</u>	<u>2,590</u>
	<u>5,661</u>	<u>16,722</u>	<u>- 19,746</u>	<u>200</u>	<u>2,837</u>
Total funds	<u>19,760</u>	<u>42,263</u>	<u>- 45,567</u>	<u>-</u>	<u>16,456</u>

6 Restricted Funds

There are two restricted funds:

The Boxes of Hope Fund where monies and grants have been given for the expressed purpose of financing the Boxes of Hope ministry.

And the Staff Support Fund where monies have been given for the expressed purpose of enabling the Church to employ Senior Leaders Mr J & Mrs J Mackwell.