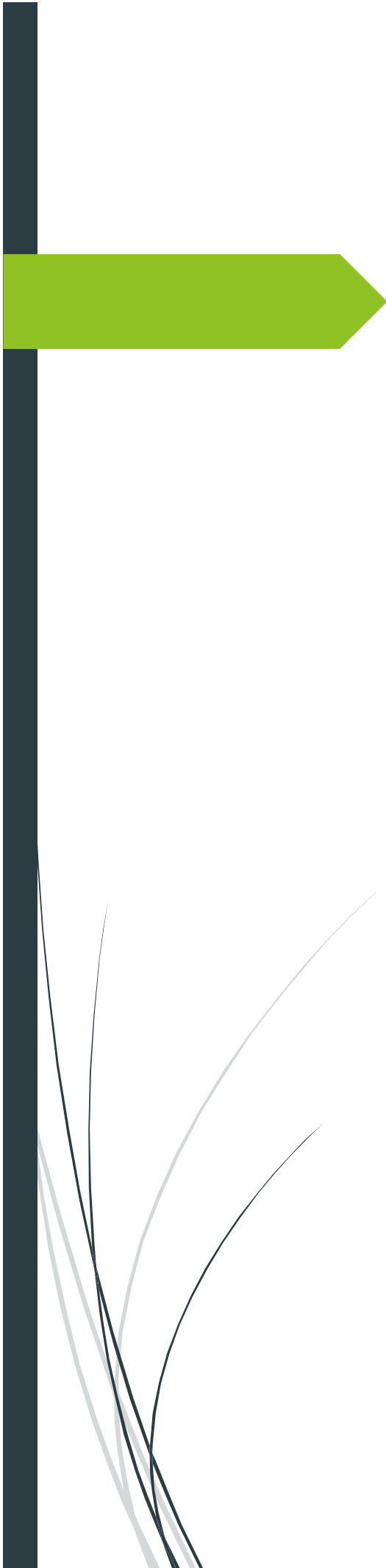




REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

FOR

WAYPOINT CHURCH

REGISTERED CHARITY NUMBER: 1176707

WAYPOINT CHURCH

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WAYPOINT CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	1176707
Financial Year	1 July 2022 to 30 June 2023
Trustees in office since 1 July 2022:	Louise Adele Gillies Jonathan Mackwell (Chair) Heather Robertson (ended 29/08/23) John Clancy (ended 21/11/23) Benjamin Kevin Abbott Rebecca Underwood (started 29/08/23) Olutayo Korede (started 21/11/23)
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 Ivinston Road Tweedmouth Berwick-Upon-Tweed TD15 2EA
Bankers:	TSB Berwick-Upon-Tweed (772005) 47 Hide Hill Berwick-Upon-Tweed TD15 1EQ
Independent Examiner:	Archie McDowall BA CA 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 2023.

Objects of the charity:

The charity, which is a church, is governed by a constitution and is constituted as a Charitable Incorporated Organisation (CIO). 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 continues to meet weekly on Sundays as our primary whole-community gathering, with other ongoing and developing church activities throughout each week as the Church is growing in numbers, maturing, and expanding its ministry. Our three Life Groups, which focus on the pastoral care of the Church, keep growing and meet regularly for socials and connect throughout the week on WhatsApp groups.

As the Church has developed, the Senior Leaders, Jonathan and Jenny Mackwell, have seen the need to develop and expand the leadership, creating a Core Leadership Team (CLT) consisting of the Senior Leaders and Core Leaders to help them lead and develop the Church. Benjamin and Rachel Abbott accepted the roles of Core Leaders in April 2023 and have worked with the Senior Leaders with monthly CLT meetings and interim communications to develop the health and growth of the Church.

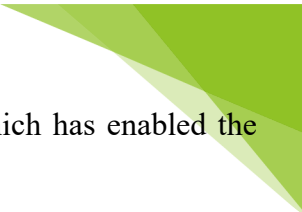
To further develop the Church specifically regarding its Children, Youth and Family (CYF) Ministry, Waypoint was approved for grant funding through Rural Ministries, with a total of £30,000 of funding spread over three years: £15,000 in year one, £10,000 in year two, and £5,000 in year three.

As an initial primary need to enable growth of the CYF Ministry, Benjamin Abbott was employed from 1 May 2023 to take on the roles of Administrator and Bookkeeper, for 7hrs and 1hr per week respectively. This administrative support has released the Senior Leaders to give more time to developing the CYF Ministry of the Church, through its already established CYF ministries of WayKids and Youth, and with planning for new areas of CYF ministry (e.g. re-starting of Little Lights Baby & Toddler ministry, mid-week activities/events, schools ministry, etc.), applying for grants, and advertising for employed staff to further pioneer these outreach ministries.

WayKids Church has continued to thrive during morning services and provides a safe place where children can have fun, make friends, and explore faith. The Youth group, started in May 2022 for 10-14-year-olds, continues to run every other Sunday during the Sunday services. The Youth are also encouraged to engage and contribute to the life of the Church on alternate Sundays through being in the service and serving on Teams. The charity has a Safeguarding Policy, which regulates all persons working with Children and Youth.

This year we have continued to develop the prayer and worship life of the Church. In September we ran a 21 Days of Prayer Breakthrough and another time of Prayer Breakthrough for 40 days during Lent in the run up to Resurrection Sunday.

In May 2023, Waypoint Church shifted its regular place of worship on Sundays to Spittal Community Centre. This included higher venue hire/rent payments. This move was made due to the growth of the church, needing more space and better facilities, as well as needing reliable venue availability, which Northern View (as our



previous primary venue) could not always provide. This has been a positive move which has enabled the church to grow and develop further.

The Church also ran an Alpha Courses, in a town-centre cafe, to give the public an opportunity to explore the Christian faith. This included a day's retreat on the Holy Island of Lindisfarne.

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

At the end of the School Year, after years of running Boxes of Hope, a national project, we decided to bring this ministry to an end in its current form. During its life, Boxes of Hope has blessed many families with an extra gift in the special seasons of the year, of treats, books, or crafts. We have developed and supported many families and built up a good relationship with a local nursery from which we received most referrals. As such, we have decided to further develop our relationship with this nursery and, under the banner of Little Lights, have had a team visiting every six weeks. They have led songs, crafts and stories sharing of God's amazing love. They have also continued to bless the families and staff with similar gifts in the special seasons of the year, of treats, books, or crafts. As we were receiving no further grants, we have closed the Boxes of Hope Fund at the end of our financial year, and instead fund this ministry from within our general fund.

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 £7,243, of which £3,546 went to support external organisations and £3,696 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 of their time, effort, and financial resources that they have given to make this another successful year.

Financial review:

During the year income increased by £14,480, to £56,744, and expenditure increased by £6,022, to £51,589. As a result, the cash held by the charity increased by £5,155, to £21,612, of which £18,421 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 £15,406 to cover 3 months running costs.

Reserves set aside to meet future financial commitments: This year we started to employ an Administrator. We currently have grant funding to help cover this, but want to be able to continue this employment if no future grant funding comes in. We would also like to increase the number of paid staff working for the Church to cover other areas of ministry such as Children and Families Ministry, Youth Ministry, and Pastoral Ministry. In May, we also moved premises as our previous venue was becoming very inconsistent with regards to its availability. The rental costs involved are substantially higher and we hope increased giving within the Church will help cover these additional costs.

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 core leadership team led by Mr & Mrs J Mackwell. New trustees are recruited and appointed by the Core 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: 01/04/2024

Signed on their behalf by Trustee: J Mackwell

Print name: 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 2023 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.

A McDowall
Archie McDowall BA CA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 3 April 2024

WAYPOINT CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted Funds			2023 £	2022 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		31,822	-	12,044	43,866	34,900
Gift aid receipts		6,211	-	2,709	8,920	7,156
Grants				3,750	3,750	200
Other		208	-	-	208	8
		-	-	-	-	-
Total receipts		38,241	-	18,503	56,744	42,264
Payments						
Payments in relation to charitable activities undertaken directly	2	26,098	-	18,249	44,346	40,433
Grants paid in relation to charitable activities undertaken by others	3	7,243	-	-	7,243	5,134
Total payments		33,340	-	18,249	51,589	45,567
Net of receipts / (payments) before transfers		4,901	-	254	5,155	(3,303)
Transfers between funds	5	(100)	-	100	100	200
Net movement in funds		4,801	-	354	5,155	(3,303)
Cash funds as at last year end		13,620	-	2,837	16,457	19,760
Cash funds at this year end		18,421	-	3,190	21,612	16,457

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

WAYPOINT CHURCH

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Unrestricted Funds			2023 £	2022 £
	General funds £	Designated funds £	Restricted funds £		
Notes					
A Cash funds					
Cash at bank with immediate access	18,421	-	3190	21,612	16,457
	18,421	-	3,190	21,612	16,457
B Other monetary assets					
Gift aid due to charity	649	-	215	864	703
Amount due from Stripe	-	-	-	-	-
Amount due from PayPal	-	-	-	-	1
	649	-	215	864	704
C Liabilities					
Falling due within one year					
Fee for Independent Examination	588	-	-	588	570
Accrued expenses	-	-	-	-	-
	588	-	-	588	570
Falling due after one year:					
Pension obligations					
Total	588	-	-	588	570
D Assets retained for charity's own use					
	Fund to which asset belongs				
Music and PA equipment			General		
Computers and IT			General		
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: 01/04/2024

Signed on their behalf by Trustee: J Mackwell

Print name: 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 2023

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 funds	Designated funds	Restricted Funds	Total 2023	Total 2022
£	£	£	£	£

2 Payments in relation to charitable activities undertaken directly

Employment costs (see note 4)	13,255	-	17,865	31,120	27,743
Ministry expenses	2,039	-	-	2,039	2,396
Youth and children's work	645	-	-	645	938
Outreach activities	1,277	-	384	1,661	1,878
Small equipment	1,042	-	-	1,042	1,788
Rent	3,488	-	-	3,488	2,140
Maintenance of buildings & equipment	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance & Licences	1,286	-	-	1,286	1,149
Independent examination	588	-	-	588	570
Office costs	2,478	-	-	2,478	1,832
Other costs	-	-	-	-	-
	<u>26,098</u>	<u>-</u>	<u>18,249</u>	<u>44,346</u>	<u>40,433</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:

Skylark International	3,696			3,696	2,362
Tearfund	1,396			1,396	
Other Organisations	<u>2,150</u>			<u>2,150</u>	<u>2,772</u>
	<u>7,243</u>	<u>-</u>	<u>-</u>	<u>7,243</u>	<u>5,134</u>

4 Transactions with related parties

A Trustee Mr J Mackwell, received a gross salary of £17,317 and pension contributions of £1,559. Mrs J Mackwell, the wife of Mr J Mackwell, received a gross salary of £9,896 and pension contributions of £891. Both were in their capacity as Senior Leaders of Waypoint Church in furthering the Charity's objectives.

A Trustee, Mr B Abbott, received a gross salary of £808.76. This was in his capacity as Administrator 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.

	2022/23	Previous Year
Gross Wages and Salaries	£ 28,022	£ 24,878
Pension Contributions	£ 2,450	£ 2,239

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	13,620	38,241	(33,340)	(100)	18,421
Restricted funds					
Boxes of Hope	247	38	(384)	100	-
Children & Youth Ministry Fund	-	3,750	(794)		2,956
Staff Support Fund	<u>2,590</u>	<u>14,715</u>	<u>(17,070)</u>	<u>-</u>	<u>235</u>
	<u>2,837</u>	<u>18,503</u>	<u>(18,249)</u>	<u>100</u>	<u>3,190</u>
Total funds	<u>16,456</u>	<u>56,744</u>	<u>(51,589)</u>	<u>0</u>	<u>21,611</u>

6 Restricted Funds

There are three 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.

The Children & Youth Ministry Fund where monies and grants have been given for the expressed purpose of financing the Waypoint Church to continue and develop Children's and Youth 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.