



Reports & Accounts

Financial Year Ending 30/06/2024

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Legal & Administrative Details

Charity Name: Waypoint Church

Charity Number: 1176707

Charity Address: C/O Jonathan Mackwell
39 Ivinson Road
Tweedmouth
Berwick-Upon-Tweed
TD15 2EA

Trustees: Benjamin Kevin Abbott (Resigned 14/06/2024)

Heather Robertson (Resigned 29/08/2023)

John Clancy (Resigned 21/11/2023)

Jonathan Mackwell (Chair)

Louise Adele Gillies

Olutayo Korede (Appointed 21/11/2023)

Rebecca Underwood (Appointed 29/08/2023)

Independent Examiner: Archie McDowall

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Trustees Report

The Trustees have pleasure in submitting the Report and Accounts for the year ending 30/06/2024.

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

To further the above objects and vision, the charity's main activities and achievements were as follows:

The trustees are committed to enabling as many people as possible to worship at our church and to become part of our community at Waypoint. When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our community through:

- Worship and prayer; learning about the good news of Jesus; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the community.
- Missionary and outreach work.

Worship and Prayer: 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. 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, for 9-14-year-olds, continues to run every other Sunday during the Sunday services. The charity has a Safeguarding Policy, which regulates all persons working with Children and Youth. This year we have continued to prioritize the prayer life of the Church. In September we ran a 21 Days of Prayer Breakthrough, we also continue our weekly prayer meetings. In all cases these meetings have welcomed and been open to the general public.

Pastoral Care: Some members of our community were at times unable to attend church due to sickness. We have continued to provide live streaming of our services. Our 3 Life Groups have also been active in pastoral care with supporting both members and others in the wider community. Our leaders have also provided home pastoral visits.

Mission and Evangelism: 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. In total Waypoint Church has given away to other charities £10,121. The Church also ran an Alpha Course to give the public an opportunity to explore the Christian faith. The church also continues to run focussed outreach services during both Christmas and Easter. In considering these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers: 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 £26,968, to £83,711, and expenditure increased by £23,432, to £75,021. As a result, the cash held by the charity increased by £8,690, to £30,301, of which £18,649 is unrestricted and can be used for any charitable purpose.

Reserves: It is our policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. We have assigned £15,722 to cover 3 months running costs. It is held to smooth out fluctuations in cash flow and to meet emergencies.

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 the Pioneer network of churches <https://pioneer.org.uk>. Waypoint Church is also a member of Evangelical Alliance, New Wine Churches, and Berwick-upon-Tweed Churches Together.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

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.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name	J Mackwell
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Signature
 <u>J Mackwell (Feb 25, 2025 15:52 GMT)</u>

Date	Feb 25, 2025
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Independent Examiners Report

I report to the trustees on my examination of the accounts of Waypoint Church ('the charity') for the year ended 30/06/2024.

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.

Independent Examiner's Details

Name: Archie McDowall

Address: Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Name Archie McDowall

Signature


Archie McDowall (Mar 5, 2025 16:21 GMT)

Date Mar 5, 2025

Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
Receipts				
Donations & Legacies				
Donations	41,638	12,595	54,233	43,866
Gift Aid	8,276	2,855	11,131	8,920
Grants	0	13,750	13,750	3,750
Trading Activities				
Sales	32	0	32	0
Other				
Other Income	4,566	0	4,566	208
Total receipts	54,511	29,200	83,711	56,744
Payments				
Charitable Activities				
Activities	1,987	0	1,987	2,202
Admin	3,321	0	3,321	3,764
Advertising	25	0	25	48
Event Costs	503	0	503	1,229
Gifts Given	10,122	0	10,122	7,243
Other Expenditure	1,615	202	1,816	866
Premises	8,565	175	8,740	3,488
Staff Costs	24,817	20,361	45,178	31,120
Governance Costs				
Governance Costs	636	0	636	588
Other				
Fixed Asset Purchases	2,694	0	2,694	1,042
Total payments	54,284	20,738	75,021	51,589
Net Receipts / Payments (before transfers)	228	8,462	8,690	5,155
Fund Transfers In	0	0	0	100
Fund Transfers Out	0	0	0	100
Net Movement of Cash Funds	228	8,462	8,690	5,155
Total Cash Funds Brought Forward	18,421	3,190	21,611	16,456
Total Cash Funds Carried Forward	18,649	11,653	30,301	21,611
Represented By				
General (Unrestricted)	18,649	0	18,649	18,421
Staff Support Fund (Restricted)	0	536	536	235
Children & Youth Ministry Fund (Restricted)	0	11,117	11,117	2,956

Asset & Liability Statement

Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	18649	0	18649	18421
Staff Support Fund (Restricted)	0	536	536	235
Children & Youth Ministry Fund (Restricted)	0	11117	11117	2956

Other Monetary Assets

	Unrestricted	Restricted	Total	Prior Year
Gift Aid	535	239	774	865

Fixed Assets

	Unrestricted	Restricted	Total	Prior Year
Music & PA Equipment	4551	0	4551	0
Computers & IT	3151	0	3151	0

Liabilities

	Unrestricted	Restricted	Total	Prior Year
Independent Examination Fee Due	780	0	780	636

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name J Mackwell

Signature

J Mackwell (Feb 25, 2025 15:52 GMT)

Date Feb 25, 2025

Notes to the Accounts

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.

Transactions to Related Parties

A Trustee Mr J Mackwell, received a gross salary of £18,542 and pension contributions of £1,668. Mrs J Mackwell, the wife of Mr J Mackwell, received a gross salary of £10,595 and pension contributions of £953. 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 £8,722 and pension contributions of £712. This was in his capacity as Administrator of Waypoint Church in furthering the Charity's objectives. Mrs R Abbott, the wife of Mr B Abbott, received a gross salary of £4,353 and pension contributions of £391. This was in her capacity providing maternity cover for Mrs J Mackwell role within 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.

	2023/24	Previous Year
Gross Wages and Salaries	£ 42,212	£ 28,022
Pension Contributions	£ 3,724	£ 2,450

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

Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
General (Unrestricted)	18,421	54,511	54,284	0	18,649
Staff Support Fund (Restricted)	235	15,450	15,149	0	536
Children & Youth Ministry Fund (Restricted)	2,956	13,750	5,589	0	11,117
TOTAL	21,611	83,711	75,021	0	30,301

Grants paid in relation to charitable activities undertaken by others:

Skylark International £3164

Tearfund £2884

Pioneer International £1218

Teen Challenge £1200

Others £1655

Restricted Funds

There are two restricted funds:

The Children & Youth Ministry Fund where monies and grants have been given for the expressed purpose of financing 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.