

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales · Charity number 1110194

Details

| | |
|-------------|---|
| Other names | CHRISTIAN MISSION FELLOWSHIP UNITED KINGDOM, FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK), FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK), CMF LONDON |
| Status | Registered |
| Legal form | Other |
| Registered | 2005-06-24 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 6 Ingle Green Calmore Southampton SO40 2SN |
| Phone | 07795471942 |
| Email | stuinaceva@hotmail.com |
| Website | www.newwaychristianlifefellowship.com |

Activities

Objects: 1) THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF THE LORD JESUS CHRIST THROUGH THE NATION BY ANY CHARITABLE MEANS FOR THE ADVANCEMENT OF THE CHRISTIAN FAITH AND CHRISTIAN RELIGIOUS EDUCATION2) TO PROVIDE A CHRISTIAN COUNSELLING SERVICE FOR THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS

Activities: The proclamation and furtherance of the Gospel of the Lord Jesus Christ through the nation by any charitable means for the advancement of the Christian faith and Christian religious education. To provide a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Australia
- Cyprus
- Fiji
- Germany
- Kenya
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £247,403 | £156,321 | - | - |
| 2023-12-31 | £151,297 | £140,006 | - | - |
| 2022-12-31 | £112,638 | £113,742 | - | - |
| 2021-12-31 | £157,648 | £105,906 | - | - |
| 2020-12-31 | £182,016 | £117,098 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|-------|------------|
| MR SATAREKI TUINACEVA | Chair | 2018-08-16 |
| ATUNAIISA LALAUVAKI | | 2021-05-31 |
| Aisea Kotomaikaciwa | | 2015-08-13 |
| Inoke Vavataga | | 2019-08-11 |
| SIMIONE TUISINU | | 2021-05-31 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales - Charity number 1110194

Accounts

Charity no. 1110194

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2024

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities for the public benefit.

The purposes of the trust are:

The proclamation and furtherance of the Gospel of the Lord Jesus Christ through the nation by any charitable means for the advancement of the Christian faith and Christian religious education.

To promote a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the public in the most effective way, the trustees have decided to operate separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

By becoming relevant, accepted and known in the local community, the trustees believe that they can demonstrate their beliefs in a real way.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured.

Services, groups and resources are made available through the following regular activities:

Regular biblical teaching

Praise, Worship and Prayer meetings

Provision of pastoral work

Visiting and praying for the sick and infirmed
Counselling the spouses during marriage issues and breakups

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2024.

Objectives and activities for the public benefit (Contd)

2024 has been a fulfilling and productive year for the Ministry. With more space and time to extend its mission, the Ministry has successfully conducted various mission trips and strengthened its engagement with the Ash Vale Community.

Battle Rhythm

A steady and purposeful rhythm has been established to promote spiritual growth and consistent fellowship among church members.

Monday: All day fasting with individual prayers during free time and breaks.
Wednesday: Mid-week Fellowship at 7.30pm
Friday: Alternating between Prayer Power Night and Dubai Fellowship.
Sunday: Sunday service at the Chapel from 10.30am.

Midnight Prayers: Held on Monday, Wednesday, Saturday and Sunday from 10.30pm

Mission Highlights

Kenya Mission trip - December 2024

The Men's Ministry led a fruitful mission trip to Kenya where they:

Conducted seven weddings for NWCLF Pastors
Initiated groundwork for Africa Mission Projects across Mt Elgon,
Turkana, Lokichar and other African regions.

Greece Study Trip - June 2024

A successful study trip was undertaken by the Men's Ministry to Greece for spiritual enrichment and fellowship.

Women's Dubai Mission - April 2024

The Women's Ministry embarked on a mission trip to Dubai to support and empower Fijian nurses working in the region. The visit was deeply impactful and spiritually uplifting for all involved.

Building Projects

Malolo Church Project: Successfully completed with the charity's support.

Pakistan Church Project: Nearing completion. Plans are underway for Rev Raqio to officiate its official opening.

Future Intentions

0

Church property acquisition

The ministry continues its patient and prayerful search to acquire a permanent

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2024.

Church property acquisition (contd)

church property in the Aldershot, Tongham, Ash Vale or Fleet areas.

A year long lease has been secured at Tongham Community Centre for monthly combined services - eliminating the pressure to rush into a property purchase.

Governance Departments

The Trustees are considering transitioning from a Board of Trustees to a Board of Directors to mitigate legal and financial risk and strengthen the governance structure for future growth. This remains under discussion and is part of the ministry's forward planning.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year increased by 63% to £247,403 (2023 = £151,297). This includes amounts received under the Gift Aid system.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognized.

The level of unrestricted reserves as at 31st December 2024 was £388,193.
Three months average expenditure totals £39,000

The current level of reserves is therefore adequate in the opinion of the trustees.

Structure, governance and management

The trust is a registered charity, number 1110194 and is constituted under a trust deed dated 31st May 2005.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to the senior pastor.

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2024.

Structure, governance and management (Contd)

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

Key management personnel remuneration.

The trustees consider the board of trustees and the Senior Pastor as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. There were also no trustee expenses paid or related party transactions to report.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

Setareki Tuinaceva (Chair)
Inoke Vavataga
Aisea Kotomaikaciwa
Atunaisa Lalauvaki
Simione Tuisinu

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
Cardiff
CF24 0EB

Bankers

National Westminster Bank

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2024.

Risk management

The main risks faced by the trust are as follows:

a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

b. Reputational

Much effort has gone into ensuring that the young and vulnerable members of the charity are kept as safe and secure as possible during all activities organised by the charity.

The ratio of competent adults to children has been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

A sub group has also worked with the manager of the sites of the summer and winter camps to ensure that valid risk assessments have been carried out and put in place.

The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2024.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 27th September 2025 and signed on their behalf by:

S Tuinaceva - Chair of Trustees

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Independent Examiner's Report to the Trustees of:

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

I report on the accounts for the trust for the year ended 31st December 2024 which are set out on pages 9 to 15 .

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 material matters has come to my attention which gives me cause to believe that in any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements

set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the Independent Examination.

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

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

George Kitcher
29th September 2025

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Statement of Financial Activities
Year ending 31st December 2024

| | NOTE | Designated Funds | U/Restd Funds | Total Funds 2024 | Total Funds 2023 |
|--------------------------------------|------|---------------------|------------------|------------------------|------------------------|
| | | £ | £ | £ | £ |
| Income | 1 | | | | |
| Donations | 3 | 0 | 240,596 | 240,596 | 145,997 |
| Investment Income | 4 | 0 | 6,807 | 6,807 | 5,300 |
| TOTAL INCOME | | 0 | 247,403 | 247,403 | 151,297 |
| Expenditure | | | | | |
| Expenditure on charitable activities | 1,5 | 0 | 156,321 | 156,321 | 140,006 |
| TOTAL EXPENDITURE | | 0 | 156,321 | 156,321 | 140,006 |
| Net incoming/(expenditure) | | 0 | 91,082 | 91,082 | 11,291 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 344,124 | 294,660 | 638,784 | 627,493 |

| | | | | |
|-----------------------------|---------|---------|---------|---------|
| | 344,124 | 385,742 | 729,866 | 638,784 |
| Transfer between funds | -2,451 | 2,451 | | |
| Total funds carried forward | 341,673 | 388,193 | 729,866 | 638,784 |

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Balance Sheet as at 31st December 2024

| | NOTE | Total Funds £ | Prior Year £ |
|--|------|---------------------|--------------------|
| Fixed assets: | | | |
| Tangible assets | 7 | 11,673 | 14,124 |
| Total fixed assets | | 11,673 | 14,124 |
| Current assets: | | | |
| Debtors | | 23,896 | 35,423 |
| Cash at bank and in hand | | 699,581 | 593,839 |
| Total current assets | 9 | 723,477 | 629,262 |
| Liabilities: | | | |
| | 10 | | |
| Creditors falling due within one year | | -5,284 | -4,602 |
| Net Current assets | | 718,193 | 624,660 |
| Net assets | | 729,866 | 638,784 |

| | | |
|---------------------------|---------|---------|
| The funds of the charity: | 1,11 | |
| Designated funds | 341,673 | 344,124 |
| Unrestricted income funds | 388,193 | 294,660 |
| Total charity funds | 729,866 | 638,784 |

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 27th September 2025 and signed on their behalf by:

S Tuinaceva - Chair of Trustees

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £11,673 at the year end (2023 = £14,124)

The balance of the designated fund at the year end is £341,673 (2023 = £344,124)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly. Page 11

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employee.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. There are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2023 = £nil)

Mr Setareki Tuinaceva, the Chair of the Trustees, received a donation of £2,000 during the year. (2023 = £nil). This amount was included in Donations.

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK Notes to the accounts

3. Income

| | 2024 | 2023 |
|------------------------|-------------|-------------|
| | £ | £ |
| Donations | 192,405 | 113,279 |
| Gift Aid | 46,386 | 26,058 |
| Contributions to costs | 1,805 | 6,660 |
| | 240,596 | 145,997 |

4. Investment Income

| | 2024 | 2023 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Interest on cash deposits | 6,807 | 5,300 |

5. Charitable Expenditure

| 2024 | 2023 |
|-------------|-------------|
| £ | £ |

| | | |
|-------------------|---------|---------|
| Ministry Costs | 74,974 | 62,800 |
| Worship Team | 0 | 641 |
| Administration | 11,484 | 17,357 |
| Professional Fees | 8,210 | 5,982 |
| Travel and Motor | 11,434 | 22,019 |
| Donations | 28,778 | 16,873 |
| Activities | 8,252 | 9,318 |
| Finance Costs | 450 | 683 |
| Conference Costs | 11,507 | 0 |
| Other Costs | 1,232 | 4,333 |
| | 156,321 | 140,006 |

6. Governance costs

| | 2024 | 2023 |
|-------------------------|-------|-------|
| | £ | £ |
| Independent Examination | 1,850 | 1,650 |
| Costs of meetings | 0 | 0 |
| | 1,850 | 1,650 |

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK Notes to the accounts

7. Tangible fixed assets

| Cost | Equip £ | Vehicles £ | Total £ |
|-------------------------|------------|---------------|------------|
| At 1st January 2024 | 53,425 | 48,756 | 102,181 |
| Additions | 871 | 0 | 0 |
| Disposals | 0 | 0 | 0 |
| At 31st December 2024 | 54,296 | 48,756 | 103,052 |
| Depreciation | | | |
| At 1st January 2024 | 47,408 | 40,649 | 88,057 |
| Charge for the year | 1,483 | 1,839 | 3,322 |
| Eliminated on disposals | 0 | 0 | 0 |
| At 31st December 2024 | 48,891 | 42,488 | 91,379 |
| Net book value | | | |
| At 31st December 2024 | 5,405 | 6,268 | 11,673 |

| | | | |
|-----------------------|-------|-------|--------|
| At 31st December 2023 | 6,017 | 8,107 | 14,124 |
|-----------------------|-------|-------|--------|

8. Analysis of staff costs

| | 2024 | 2023 |
|--------------------|-------------|-------------|
| | £ | £ |
| Salaries and wages | 33,187 | 31,211 |

The average number of employees during the year was 1 (2023 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets

| | 2024 | 2023 |
|-----------------|----------------|----------------|
| | £ | £ |
| Members' Loans | 5,576 | 24,672 |
| Debtor | 978 | 0 |
| HMRC - Gift Aid | 15,730 | 10,751 |
| Venue Deposit | 1,612 | 0 |
| Cash at bank | 699,581 | 593,839 |
| | 723,477 | 629,262 |

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Notes to the accounts

10. Analysis of current liabilities.

| | 2024 | 2023 |
|------------------------|-------------|-------------|
| | £ | £ |
| Creditors under 1 year | 5,284 | 4,602 |

Included in the creditors is a figure of £1,846 due to HMRC for PAYE (2023 = £4472)

11. Allocation of funds

| | Unrestricted | Designated | TOTAL |
|---------------------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Fixed Assets | 0 | 11,673 | 11,673 |
| Current Assets | 393,477 | 330,000 | 723,477 |
| Current Liabilities | -5,284 | 0 | -5,284 |

388,193

341,673

729,866

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales - Charity number 1110194

Accounts

Charity no. 1110194

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2023

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
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Visiting and praying for the sick and infirmed

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NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2023.

Objectives and activities for the public benefit (Contd)

2023 has been a steady climb and also a successful year for the charity. We have maintained a consistent Sunday service from the Chapel every Sunday. Members from further locations come and join us on the first Sunday of every month. This is then known as our monthly main combine service.

We hold Mid-Week Fellowships on zoom and prayer nights on Friday evenings at the Chapel.

On 15th January 2023, we held an Ash Vale combined church service. This was dedicated for the men's ministry that travelled to Israel in November 2022 to share their testimonials.

There was a women's ministry Dubai trip in April. It was a successful one where they encouraged our sister members in Dubai.

There was a 2-man mission trip to Kenya in July.

In August we held our Summer Camp at the Runaways End scout centre where we also conducted our AGM. After the camp, Pstr Tuinaceva also went to Fiji with Revd Raqio for their ordination ceremony.

There was another trip to Dubai in September. This was for the ordination ceremony of Pstr Ralifo.

NWCLF was invited to a Memorial Service at Ash Parish in November. It was a big event for Ash Parish council and the community. We led the march in military attire and Revd Raqio spoke to the local community, schools and NGO's.

The men's ministry went on a successful mission trip to Kenya in December and our party on Christmas Eve was the last event for 2023.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year increased by 34% to £151,297 (2022 = £112,638). This includes amounts received under the Gift Aid system.

Risk management

The main risks faced by the trust are as follows:

a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2023.

Risk management (Contd)

b. Reputational

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The ratio of competent adults to children has been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

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The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

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The level of unrestricted reserves as at 31st December 2023 was £294,660.

Three months average expenditure totals £35,000

The current level of reserves is therefore adequate in the opinion of the trustees.

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The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

Setareki Tuinaceva (Chair)
Inoke Vavataga
Aisea Kotomaikaciwa
Atunaisa Lalauvaki
Simione Tuisinu

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
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CF24 0EB

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National Westminster Bank

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Report of the trustees for the year ended 31st December 2023.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 9th August 2024 and signed on their behalf by:

A. Lalauvaki - Trustee

Independent Examiner's Report to the Trustees of:

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

I report on the accounts for the trust for the year ended 31st December 2023 which are set out on pages 8 to 14 .

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 material matters has come to my attention which gives me cause to believe that in any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the Independent Examination.

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

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

20th August 2024

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Statement of Financial Activities
Year ending 31st December 2023

| | NOTE | Designated Funds | U/Restd Funds | Total Funds 2023 | Total Funds 2022 |
|--------------------------------------|-------------|-----------------------------|--------------------------|---------------------------------|---------------------------------|
| | | £ | £ | £ | £ |
| Income | 1 | | | | |
| Donations | 3 | 0 | 145,997 | 145,997 | 111,706 |
| Investment Income | 4 | 0 | 5,300 | 5,300 | 932 |
| TOTAL INCOME | | 0 | 151,297 | 151,297 | 112,638 |
| Expenditure | | | | | |
| Expenditure on charitable activities | 1,5 | 0 | 140,006 | 140,006 | 113,742 |
| TOTAL EXPENDITURE | | 0 | 140,006 | 140,006 | 113,742 |
| Net incoming/(expenditure) | | 0 | 11,291 | 11,291 | -1,104 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 348,289 | 279,204 | 627,493 | 628,597 |
| | | 348,289 | 290,495 | 638,784 | 627,493 |
| Transfer between funds | | -4,165 | 4,165 | 0 | 0 |
| Total funds carried forward | | 344,124 | 294,660 | 638,784 | 627,493 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Balance Sheet as at 31st December 2023

| | NOTE | Total Funds £ | Prior Year £ |
|--|------|---------------------|--------------------|
| Fixed assets: | | | |
| Tangible assets | 7 | 14,124 | 18,289 |
| Total fixed assets | | 14,124 | 18,289 |
| Current assets: | | | |
| Debtors | | 35,423 | 14,033 |
| Cash at bank and in hand | | 593,839 | 598,528 |
| Total current assets | 9 | 629,262 | 612,561 |
| Liabilities: | | | |
| | 10 | | |
| Creditors falling due within one year | | -4,602 | -3,357 |
| Net Current assets | | 624,660 | 609,204 |
| Net assets | | 638,784 | 627,493 |
| | | | |
| The funds of the charity: | 1,11 | | |
| Designated funds | | 344,124 | 348,289 |
| Unrestricted income funds | | 294,660 | 279,204 |
| Total charity funds | | 638,784 | 627,493 |

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 9th August 2024 and signed on their behalf by:

A Lalauvaki - Trustee

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £14,124 at the year end (2022 = £18,289)

The balance of the designated fund at the year end is £344,124 (2022 = £348,289)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly. Page 10

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employee.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. They are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2022 = £nil)

In October 2023, there was some confusion relating to the bank account of Mr A Kotomaikaciwa, a trustee.

His bankers inadvertently withdrew an amount from the charity bank account rather than his own personal bank account.

This error was discovered when the accounts were being prepared and the amount has been included as a temporary loan at the year end.

As soon as the circumstances concerning this transaction were confirmed, the amount was repaid in full to the charity by Mr Kotomaikaciwa.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Notes to the accounts

3. Income

| | 2023 | 2022 |
|------------------------|----------------|----------------|
| | £ | £ |
| Donations | 113,279 | 90,428 |
| Gift Aid | 26,058 | 21,278 |
| Contributions to costs | 6,660 | 0 |
| | 145,997 | 111,706 |

4. Investment Income

| | 2023 | 2022 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Interest on cash deposits | 5,300 | 932 |

5. Charitable Expenditure

| | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Ministry Costs | 62,800 | 64,465 |
| Hospitality Team | 0 | 1,199 |
| Media Team | 0 | 125 |
| Worship Team | 641 | 0 |
| Administration | 17,357 | 16,533 |
| Professional Fees | 5,982 | 6,395 |
| Travel and Motor | 22,019 | 11,613 |
| Donations | 16,873 | 8,864 |
| Activities | 9,318 | 4,127 |
| Finance Costs | 683 | 421 |
| Training and Governance | 0 | 0 |
| Other Costs | 4,333 | 0 |
| | 140,006 | 113,742 |

6. Governance costs

| | 2023 | 2022 |
|-------------------------|--------------|--------------|
| | £ | £ |
| Independent Examination | 1,650 | 1,750 |
| Costs of meetings | 0 | 0 |
| | 1,650 | 1,750 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK**Notes to the accounts****7. Tangible fixed assets**

| Cost | Equip £ | Vehicles £ | Total £ |
|-------------------------|--------------------|-----------------------|--------------------|
| At 1st January 2023 | 53,425 | 48,756 | 102,181 |
| Additions | 0 | 0 | 0 |
| Disposals | 0 | 0 | 0 |
| At 31st December 2023 | 53,425 | 48,756 | 102,181 |
| Depreciation | | | |
| At 1st January 2023 | 45,631 | 38,261 | 83,892 |
| Charge for the year | 1,777 | 2,388 | 4,165 |
| Eliminated on disposals | 0 | 0 | 0 |
| At 31st December 2023 | 47,408 | 40,649 | 88,057 |
| Net book value | | | |
| At 31st December 2023 | 6,017 | 8,107 | 14,124 |
| At 31st December 2022 | 7,794 | 10,495 | 18,289 |

8. Analysis of staff costs

| | 2023 £ | 2022 £ |
|--------------------|-------------------|-------------------|
| Salaries and wages | 31,211 | 31,741 |

The average number of employees during the year was 1 (2023 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets

| | 2023 £ | 2022 £ |
|-----------------|-------------------|-------------------|
| Members' Loans | 24,672 | 4,565 |
| HMRC - Gift Aid | 10,751 | 9,468 |
| Cash at bank | 593,839 | 598,528 |
| | 629,262 | 612,561 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Notes to the accounts

10. Analysis of current liabilities.

| | 2023 | 2022 |
|------------------------|-------------|-------------|
| | £ | £ |
| Creditors under 1 year | 4,602 | 3,357 |

Included in the creditors is a figure of £4,472 due to HMRC for PAYE
(2022 = £1,295)

11. Allocation of funds

| | Unrestricted | Designated | TOTAL |
|---------------------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Fixed Assets | 0 | 14,124 | 14,124 |
| Current Assets | 299,262 | 330,000 | 629,262 |
| Current Liabilities | -4,602 | 0 | -4,602 |
| | 294,660 | 344,124 | 638,784 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales - Charity number 1110194

Accounts

Charity no. 1110194

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

Formerly

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2022

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011 and Accounting and Reporting by Charities: Statement Recommended Practice applicable to charities.

Objectives and activities for the public benefit.

The purposes of the trust are:

The proclamation and furtherance of the Gospel of the Lord Jesus Christ through nation by any charitable means for the advancement of the Christian faith and Christian religious education.

To promote a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the public in the most effective way, the trustees have decided to open separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

By becoming relevant, accepted and known in the local community, the trustees believe that they can demonstrate their beliefs in a real way.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured.

Services, groups and resources are made available through the following regular activities:

Regular biblical teaching
Praise, Worship and Prayer meetings
Provision of pastoral work

Visiting and praying for the sick and infirmed
Counselling the spouses during marriage issues and breakups

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2022.

Objectives and activities for the public benefit (Contd)

We started the year 2022 with an open lease contract to use the Chapel, offered the Church of England, 12 years after it was closed as a church. Since we moved the Chapel, we have witnessed the Hand of God in opening more doors and great opportunities to help share the Gospel and be an influence of positive change in the community of Ash Vale.

Key events in the year have been:

- 16th April An interdenominational Easter outreach at Ash Vale which was well attended by community members.
- 30th April A massive clean-up campaign at the Chapel and the community also This was a huge transformation from its old doomed state to a clean brighter building, ready to be used after 12 years of closure and also the Covid pandemic.
- 5th June After a combined service with St Mary's Church in Ash Vale, we hosted community lunch where all the neighbours were invited to the garden Rev. Neil Lambert.
- 12 to 14th We held a Church Summer Camp and held the first AGM under the NW August Banner.
- 17 - 22nd Kenya Mission trip by Mr Buadromo and Mr Vavataga to establish the August NWCLF members.
- 7 - 10th Rev Raqio and Mr Tuisinu's mission trip to Dubai September
- 28th Nov - Men's Fellowship trip to Israel.
- 3rd Dec.

The Year 2022 was a new chapter for NWCLF and it was a truly busy year for the church and as a charity organisation.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year decreased by 28% to £112,638 (2021 = £157,648). This includes amounts received under the Gift Aid system.

Risk management

The main risks faced by the trust are as follows:

- a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2022.

Risk management (Contd)

b. Reputational

Much effort has gone into ensuring that the young and vulnerable members of the charity are kept as safe and secure as possible during all activities organised by the charity.

The ratio of competent adults to children has been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

A sub group has also worked with the manager of the sites of the summer and winter camps to ensure that valid risk assessments have been carried out and put in place.

The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognized.

The level of unrestricted reserves as at 31st December 2022 was £260,915 after allowing for funds tied up in tangible fixed assets.

Three months average expenditure totals £28,500.

The current level of reserves is therefore adequate in the opinion of the trustees.

Structure, governance and management

The trust is a registered charity, number 1110194 and is constituted under a trust deed dated 31st May 2005.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to the senior pastor.

**NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2022.**

Structure, governance and management (Contd)

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

Key management personnel remuneration.

The trustees consider the board of trustees and the Senior Pastor as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. There were also no trustee expenses paid or related party transactions to report.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

Setareki Tuinaceva (Chair)
Inoke Vavataga
Aisea Kotomaikaciwa
Atunaisa Lalauvaki
Simione Tuisinu

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
Cardiff
CF24 0EB

Bankers

National Westminster Bank

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2022.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United

Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 30TH SEPTEMBER 2023 and signed on their behalf by

S TUINACEVA - CHAIR

Independent Examiner's Report to the Trustees of:

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

I report on the accounts for the trust for the year ended 31st December 2022 which are set out on pages 8 to 14 .

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 material matters has come to my attention which gives me cause to believe that in any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulation other than the requirement that the accounts give a "true

fair" view which is not a matter considered as part of the Independent Examination.

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

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

GEORGE KITCHER

02.10.2023

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Statement of Financial Activities
Year ending 31st December 2022

| | NOTE | Designated Funds | U/Restd Funds | Total Funds 2022 |
|--------------------------------------|-------------|-----------------------------|--------------------------|---------------------------------|
| | | £ | £ | £ |
| Income | 1 | | | |
| Donations | 3 | 0 | 111,706 | 111,706 |
| Investment Income | 4 | 0 | 932 | 932 |
| TOTAL INCOME | | 0 | 112,638 | 112,638 |
| Expenditure | | | | |
| Expenditure on charitable activities | 1,5 | 0 | 113,742 | 113,742 |
| TOTAL EXPENDITURE | | 0 | 113,742 | 113,742 |
| Net incoming/(expenditure) | | 0 | -1,104 | -1,104 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 353,694 | 274,903 | 628,597 |
| | | 353,694 | 273,799 | 627,493 |

| | | | |
|-----------------------------|---------|---------|---------|
| Transfer between funds | -5,405 | 5,405 | 0 |
| Total funds carried forward | 348,289 | 279,204 | 627,493 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Balance Sheet as at 31st December 2022

| | NOTE | Total Funds £ |
|--|-------------|------------------------------|
| Fixed assets: | | |
| Tangible assets | 7 | 18,289 |
| Total fixed assets | | 18,289 |
| Current assets: | | |
| Debtors | | 14,033 |
| Cash at bank and in hand | | 598,528 |
| Total current assets | 9 | 612,561 |
| Liabilities: | | |
| Creditors falling due within one year | 10 | -3,357 |
| Net Current assets | | 609,204 |
| Net assets | | 627,493 |

| | | |
|---------------------------|------|---------|
| The funds of the charity: | 1,11 | |
| Designated funds | | 348,289 |
| Unrestricted income funds | | 279,204 |
| Total charity funds | | 627,493 |

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 30TH SEPTEMBER 2023 and signed on their behalf

S TUINACEVA - CHAIR

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities and the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £18,289 at the year end (2021 = £23,694)

The balance of the designated fund at the year end is £348,289 (2021 = £353,694)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at a rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employees.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. They are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2021 = £nil)

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK) Notes to the accounts

3. Income

| | 2022 |
|-----------|-------------|
| | £ |
| Donations | 90,428 |
| Gift Aid | 21,278 |
| | 111,706 |

4. Investment Income

| | 2022 |
|---------------------------|-------------|
| | £ |
| Interest on cash deposits | 932 |

5. Charitable Expenditure

| | 2022 |
|----------------|-------------|
| | £ |
| Ministry Costs | 64,465 |

| | |
|-------------------------|---------|
| Hospitality Team | 1,199 |
| Media Team | 125 |
| Administration | 16,533 |
| Professional Fees | 6,395 |
| Travel and Motor | 11,613 |
| Donations | 8,864 |
| Activities | 4,127 |
| Finance Costs | 421 |
| Training and Governance | 0 |
| Youth Ministry | 0 |
| Men's Ministry | 0 |
| Sundry Expenses | 0 |
| | 113,742 |

6. Governance costs

2022

£

| | |
|-------------------------|-------|
| Independent Examination | 1,750 |
| Costs of meetings | 0 |
| | 1,750 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK **Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)** **Notes to the accounts**

7. Tangible fixed assets

| Cost | Equip £ | Vehicles £ |
|-------------------------|--------------------|-----------------------|
| At 1st January 2022 | 53,425 | 48,756 |
| Additions | 0 | 0 |
| Disposals | 0 | 0 |
| At 31st December 2022 | 53,425 | 48,756 |
| Depreciation | | |
| At 1st January 2022 | 43,315 | 35,172 |
| Charge for the year | 2,316 | 3,089 |
| Eliminated on disposals | 0 | 0 |
| At 31st December 2022 | 45,631 | 38,261 |
| Net book value | | |
| At 31st December 2022 | 7,794 | 10,495 |
| At 31st December 2021 | 10,110 | 13,584 |

8. Analysis of staff costs**2022**
£

Salaries and wages 31,741

The average number of employees during the year was 1 (2021 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets**2022**
£

| | |
|-----------------|---------|
| Members' Loans | 4,565 |
| HMRC - Gift Aid | 9,468 |
| Cash at bank | 598,528 |
| | 612,561 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Formerly FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Notes to the accounts

10. Analysis of current liabilities.**2022**
£

Creditors under 1 year 3,357

Included in the creditors is a figure of £1,295 due to HMRC for PAYE (2021 = £6,304)

11. Allocation of funds

| | Unrestricted £ | Designated £ | TOTAL £ |
|---------------------|---------------------------------|-------------------------------|--------------------------|
| Fixed Assets | 0 | 18,289 | 18,289 |
| Current Assets | 282,561 | 330,000 | 612,561 |
| Current Liabilities | -3,357 | 0 | -3,357 |
| | 279,204 | 348,289 | 627,493 |

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Page 7

**Total
Funds
2021
£**

157,607
41

157,648

105,906

105,906

51,742

628,597

680,339

628,597

Page 8

**Prior
Year
£**

23,694

23,694

10,093
602,577

612,670

-7,767

604,903

628,597

353,694

274,903

628,597

by:

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Page 11

2021
£

129,009
28,598

157,607

2021
£

41

2021
£

63,442

325
740
15,734
5,438
5,054
11,816
0
1,244
900
84
400
729

105,906

2021
£

2,000
0

2,000
Page 12

Total
£

102,181
0
0
102,181

78,487
5,405
0
83,892

18,289
23,694

2021
£

30,405

2021
£

0
10,093
602,577

612,670

Page 13

2021
£

7,767

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales - Charity number 1110194

Accounts

Charity no. 1110194

FIJIAN CHRISTIAN MISSION
FELLOWSHIP (UK)

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2021

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities for the public benefit.

The purposes of the trust are:

The proclamation and furtherance of the Gospel of the Lord Jesus Christ through the nation by any charitable means for the advancement of the Christian faith and Christian religious education.

To promote a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the public in the most effective way, the trustees have decided to operate separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

By becoming relevant, accepted and known in the local community, the trustees believe that they can demonstrate their beliefs in a real way.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured.

Services, groups and resources are made available through the following regular activities:

- Regular biblical teaching
- Praise. Worship and Prayer meetings
- Provision of pastoral work
- Visiting and praying for the sick and infirmed
- Counselling the spouses during marriage issues and breakups

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2021.

Objectives and activities for the public benefit (Contd)

The year 2021 was another challenging year for all church members due to the world pandemic of Covid-19.

Most of our ways of working and Sunday church services had to be conducted on Zoom.

We also lost a lot more church members and hence it contributed to the reduced tithes and offerings.

We financially assisted some families who were going through financial difficulties and there were fewer community engagements due to the Covid restrictions.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year decreased by 13% to £157,648 (2020 = £182,016). This includes amounts received under the Gift Aid system.

Risk management

The main risks faced by the trust are as follows:

a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

b. Reputational

Much effort has gone into ensuring that the young and vulnerable members of the charity are kept as safe and secure as possible during all activities organised by the charity.

The ratio of competent adults to children have been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

A sub group has also worked with the manager of the sites of the summer and winter camps to ensure that valid risk assessments have been carried out and put in place.

The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2021.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognized.

The level of unrestricted reserves as at 31st December 2021 was £274,903 after allowing for funds tied up in tangible fixed assets.

Three months average expenditure totals £24,800.

The current level of reserves is therefore adequate in the opinion of the trustees.

Plans for the future

Our plan for 2022 is to find a central property for Sunday worship and rebuilding the ministry after the affects of Covid-19.

We hope to expand our mission horizons and start going out into the Middle Eastern countries as soon as restrictions are lifted.

We also want to create a consistent Sunday service and allow more room for worship in the local communities and have the church more engaged with the local communities.

Structure, governance and management

The trust is a registered charity, number 1110194 and is constituted under a trust deed dated 31st May 2005.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to the senior pastor.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2021.

Key management personnel remuneration.

The trustees consider the board of trustees and the senior pastor as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. There were also no trustee expenses paid or related party transactions to report.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

| | | |
|------------------------|---------|-----------------------------|
| Setareki Tuinaceva | (Chair) | |
| Inoke Vavataga | | |
| Aisea Kotomaikaciwa | | |
| Isireli Taganekurukuru | | Resigned 26th December 2021 |
| Atunaisa Lalauvaki | | Appointed 31st May 2021 |
| Simione Tuisinu | | Appointed 31st May 2021 |

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
Cardiff
CF24 0EB

Bankers

National Westminster Bank

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Report of the trustees for the year ended 31st December 2021.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 16th September 2022 and signed on their behalf by:

S Tuinaceva - Chair

**Independent Examiner's Report to the Trustees of:
FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**

I report on the accounts for the trust for the year ended 31st December 2021 which are set out on pages 8 to 14 .

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 material matters has come to my attention which gives me cause to believe that in any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the Independent Examination.

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

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

George Kitcher

10th October 2022

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Statement of Financial Activities
Year ending 31st December 2021

| | NOTE | Designated Funds | U/Restd Funds | Total Funds 2021 | Total Funds 2020 |
|--------------------------------------|-------------|-----------------------------|--------------------------|---------------------------------|---------------------------------|
| | | £ | £ | £ | £ |
| Income | 1 | | | | |
| Donations | 3 | 0 | 157,607 | 157,607 | 181,679 |
| Investment Income | 4 | 0 | 41 | 41 | 337 |
| TOTAL INCOME | | 0 | 157,648 | 157,648 | 182,016 |
| Expenditure | | | | | |
| Expenditure on charitable activities | 1,5 | 0 | 105,906 | 105,906 | 117,098 |
| TOTAL EXPENDITURE | | 0 | 105,906 | 105,906 | 117,098 |
| Net incoming/(expenditure) | | 0 | 51,742 | 51,742 | 64,918 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 354,950 | 221,905 | 576,855 | 511,937 |
| | | 354,950 | 273,647 | 628,597 | 576,855 |
| Transfer between funds | | -1,256 | 1,256 | | |
| Total funds carried forward | | 353,694 | 274,903 | 628,597 | 576,855 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Balance Sheet as at 31st December 2021**

| | NOTE | Total Funds £ | Prior Year £ |
|--|-------------|------------------------------|-----------------------------|
| Fixed assets: | | | |
| Tangible assets | 7 | 23,694 | 24,950 |
| Total fixed assets | | 23,694 | 24,950 |
| Current assets: | | | |
| Debtors | | 10,093 | 10,042 |
| Cash at bank and in hand | | 602,577 | 549,248 |
| Total current assets | 9 | 612,670 | 559,290 |
| Liabilities: | | | |
| | 10 | | |
| Creditors falling due within one year | | -7,767 | -7,385 |
| Net Current assets | | 604,903 | 551,905 |
| Total assets less current liabilities | | 628,597 | 576,855 |
| Creditors: Amounts falling due after more than one year | | 0 | 0 |
| Net assets | | 628,597 | 576,855 |
| The funds of the charity: | | | |
| | 1,11 | | |
| Designated funds | | 353,694 | 354,950 |
| Unrestricted income funds | | 274,903 | 221,905 |
| Total charity funds | | 628,597 | 576,855 |

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 16th September 2022 and signed on their behalf by:

S Tuinaceva - Chair

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £23,694 at the year end (2020 = £24,950)

The balance of the designated fund at the year end is £353,694 (2020 = £354,950)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employee.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. They are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2020 = £nil)

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****3. Income**

| | 2021 | 2020 |
|-------------|-------------|-------------|
| | £ | £ |
| Donations | 129,009 | 149,378 |
| Gift Aid | 28,598 | 21,896 |
| Wages Grant | 0 | 10,405 |
| | 157,607 | 181,679 |

4. Investment Income

| | 2021 | 2020 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Interest on cash deposits | 41 | 337 |

5. Charitable Expenditure

| | 2021 | 2020 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Ministry Costs | 63,442 | 63,869 |
| Hospitality Team | 325 | 0 |
| Media Team | 740 | 2,398 |
| Administration | 15,734 | 16,426 |
| Professional Fees | 5,438 | 5,690 |
| Travel and Motor | 5,054 | 4,649 |
| Donations | 11,816 | 20,547 |
| Activities | 0 | 560 |
| Finance Costs | 1,244 | 2,614 |
| Training and Governance | 900 | 345 |
| Youth Ministry | 84 | 0 |
| Men's Ministry | 400 | 0 |
| Sundry Expenses | 729 | 0 |
| | 105,906 | 117,098 |

6. Governance costs

| | 2021 | 2020 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Independent Examination | 2,000 | 1,750 |
| Costs of meetings | 0 | 0 |
| | 2,000 | 1,750 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****7. Tangible fixed assets**

| Cost | Equip £ | Vehicles £ | Total £ |
|-------------------------|--------------------|-----------------------|--------------------|
| At 1st January 2021 | 47,962 | 48,756 | 96,718 |
| Additions | 5,463 | 0 | 0 |
| Disposals | 0 | 0 | 0 |
| At 31st December 2021 | 53,425 | 48,756 | 102,181 |
| Depreciation | | | |
| At 1st January 2021 | 40,591 | 31,177 | 71,768 |
| Charge for the year | 2,724 | 3,995 | 6,719 |
| Eliminated on disposals | 0 | 0 | 0 |
| At 31st December 2021 | 43,315 | 35,172 | 78,487 |
| Net book value | | | |
| At 31st December 2021 | 10,110 | 13,584 | 23,694 |
| At 31st December 2020 | 7,371 | 17,579 | 24,950 |

8. Analysis of staff costs

| | 2021 £ | 2020 £ |
|--------------------|-------------------|-------------------|
| Salaries and wages | 30,405 | 30,470 |

The average number of employees during the year was 1 (2020 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets

| | 2021 £ | 2020 £ |
|-----------------|-------------------|-------------------|
| HMRC - Gift Aid | 10,093 | 10,042 |
| Cash at bank | 602,577 | 549,248 |
| | 612,670 | 559,290 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****10. Analysis of current liabilities.**

| | 2021 | 2020 |
|------------------------|-------------|-------------|
| | £ | £ |
| Creditors under 1 year | 7,767 | 7,385 |

Included in the creditors is a figure of £6,304 due to HMRC for PAYE (2020 = £3,052)

11. Allocation of funds

| | Unrestricted | Designated | TOTAL |
|---------------------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Fixed Assets | 0 | 23,694 | 23,694 |
| Current Assets | 282,670 | 330,000 | 612,670 |
| Current Liabilities | -7,767 | 0 | -7,767 |
| | 274,903 | 353,694 | 628,597 |

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

England & Wales - Charity number 1110194

Accounts

Charity no. 1110194

FIJIAN CHRISTIAN MISSION
FELLOWSHIP (UK)

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2020

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Objectives and activities for the public benefit.

The purposes of the trust are:

The proclamation and furtherance of the Gospel of the Lord Jesus Christ through the nation by any charitable means for the advancement of the Christian faith and Christian religious education.

To promote a Christian counselling service for the relief of persons who are in conditions of need, hardship or distress.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the public in the most effective way, the trustees have decided to operate separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

By becoming relevant, accepted and known in the local community, the trustees believe that they can demonstrate their beliefs in a real way.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured.

Services, groups and resources are made available through the following regular activities:

- Regular biblical teaching
- Praise. Worship and Prayer meetings
- Provision of pastoral work
- Visiting and praying for the sick and infirmed
- Counselling the spouses during marriage issues and breakups

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Objectives and activities for the public benefit (Contd)

There have been many challenges during the year brought about by the Covid-19 pandemic but the charity has made many changes to ensure that the works of the charity have progressed and that the people supported by the charity have been looked after.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income for the year increased by 5% to £182,016 (2019 = £172,835). This includes amounts received under the Gift Aid system.

Risk management

The main risks faced by the trust are as follows:

a. Financial

This facet includes any serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date quarterly management accounts to enable the trustees to plan accordingly.

b. Reputational

Much effort has gone into ensuring that the young and vulnerable members of the charity are kept as safe and secure as possible during all activities organised by the charity.

The ratio of competent adults to children have been reviewed and revised to what has been considered to be more reasonable. DBS checking for all involved has been upgraded and placed on a more secure footing.

A sub group has also worked with the manager of the sites of the summer and winter camps to ensure that valid risk assessments have been carried out and put in place.

The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognized.

The level of unrestricted reserves as at 31st December 2020 was £221,905 after allowing for funds tied up in tangible fixed assets.

Three months average expenditure totals £29,250.

The current level of reserves is therefore adequate in the opinion of the trustees.

Plans for the future

Future plans, to a large extent, are dependent on the course of the current pandemic and any associated restrictions that may be introduced.

The trustees are regularly assessing the situation and planning accordingly.

It is hoped to resume actual rather than meetings on Zoom as soon as the circumstances allow.

Structure, governance and management

The trust is a registered charity, number 1110194 and is constituted under a trust deed dated 31st May 2005.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to the senior pastor.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Key management personnel remuneration.

The trustees consider the board of trustees and the senior pastor as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. There were also no trustee expenses paid or related party transactions to report.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The salary of the senior pastor is reviewed annually by the board of trustees.

Reference and administrative information

Trustees

Setareki Tuinaceva (Chair)
Inoke Vavataga
Aisea Kotomaikaciwa
Isireli Taganekurukuru

Senior Pastor

Pastor N Raqio

Principal office

6 Ingle Green
Southampton
SO40 2SN

Independent Examiner

George Kitcher FCA
Regus
15th Floor, Brunel House
Fitzalan Road
Cardiff
CF24 0EB

Bankers

National Westminster Bank

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Report of the trustees for the year ended 31st December 2020.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 9th December 2021 and signed on their behalf by:

I Vavataga - Trustee

**Independent Examiner's Report to the Trustees of:
FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**

I report on the accounts for the trust for the year ended 31st December 2020 which are set out on pages 8 to 14 .

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Direction given by the Charity Commissioners. 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 on any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 material matters has come to my attention which gives me cause to believe that in any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the Independent Examination.

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

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

10th December 2021

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Statement of Financial Activities
Year ending 31st December 2020

| | NOTE | Designated Funds | U/Restd Funds | Total Funds 2020 | Total Funds 2019 |
|--------------------------------------|-------------|-----------------------------|--------------------------|---------------------------------|---------------------------------|
| | | £ | £ | £ | £ |
| Income | 1 | | | | |
| Donations | 3 | 0 | 181,679 | 181,679 | 172,223 |
| Investment Income | 4 | 0 | 337 | 337 | 612 |
| TOTAL INCOME | | 0 | 182,016 | 182,016 | 172,835 |
| Expenditure | | | | | |
| Expenditure on charitable activities | 1,5 | 0 | 117,098 | 117,098 | 173,877 |
| TOTAL EXPENDITURE | | 0 | 117,098 | 117,098 | 173,877 |
| Net incoming/(expenditure) | | 0 | 64,918 | 64,918 | -1,042 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 362,310 | 149,627 | 511,937 | -1,042 |
| | | 362,310 | 214,545 | 576,855 | 512,979 |
| Transfer between funds | | -7,360 | 7,360 | | |
| Total funds carried forward | | 354,950 | 221,905 | 576,855 | 511,937 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)
Balance Sheet as at 31st December 2020

| | NOTE | Total Funds £ | Prior Year £ |
|--|------|---------------------|--------------------|
| Fixed assets: | | | |
| Tangible assets | 7 | 24,950 | 32,310 |
| Total fixed assets | | 24,950 | 32,310 |
| Current assets: | | | |
| Debtors | | 10,042 | 11,299 |
| Cash at bank and in hand | | 549,248 | 485,435 |
| Total current assets | 9 | 559,290 | 496,734 |
| Liabilities: | | | |
| | 10 | | |
| Creditors falling due within one year | | -7,385 | -15,398 |
| Net Current assets | | 551,905 | 481,336 |
| Total assets less current liabilities | | 576,855 | 513,646 |
| Creditors: Amounts falling due after more than one year | | 0 | -1,709 |
| Net assets | | 576,855 | 511,937 |
| The funds of the charity: | | | |
| | 1,11 | | |
| Designated funds | | 354,950 | 362,310 |
| Unrestricted income funds | | 221,905 | 149,627 |
| Total charity funds | | 576,855 | 511,937 |

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 9th December and signed on their behalf by:

I Vavataga - Trustee

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the charity's Trust Deed and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

(b) Funds structure

All of the charity's funds are unrestricted which the trustees are free to use for any purpose in furtherance of the charity's objects.

The trustees have decided to allocate some of these unrestricted funds to a designated fund which will be used to pay the deposit on a suitable building for meeting purposes as and when a suitable building becomes available.

The designated fund also represents the investment in fixed assets owned by the charity totalling £24,950 at the year end (2019 = £32,310)

The balance of the designated fund at the year end is £354,950 (2019 = £362,310)

(c) Income recognition

All income is recognized once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognized when received.

Income in respect of HMRC Gift aid claims is recognized when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)

Notes to the accounts

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £750 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis.

(j) Pensions

The charity has entered the Auto-Enrolment system to provide pension contributions for its employee.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. They are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2019 = £nil)

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****3. Income**

| | 2020 | 2019 |
|---------------|-------------|-------------|
| | £ | £ |
| Donations | 149,378 | 145,476 |
| Gift Aid | 21,896 | 25,887 |
| Wages Grant | 10,405 | 0 |
| Sundry Income | 0 | 860 |
| | 181,679 | 172,223 |

4. Investment Income

| | 2020 | 2019 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Interest on cash deposits | 337 | 612 |

5. Charitable Expenditure

| | 2020 | 2019 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Ministry Costs | 63,869 | 65,182 |
| Worship Group | 0 | 0 |
| Media Team | 2,398 | 0 |
| Administration | 16,426 | 20,970 |
| Professional Fees | 5,690 | 11,219 |
| Travel and Motor | 4,649 | 14,877 |
| Donations | 20,547 | 46,827 |
| Activities | 560 | 12,116 |
| Finance Costs | 2,614 | 2,686 |
| Training and Governance | 345 | 0 |
| | 117,098 | 173,877 |

6. Governance costs

| | 2020 | 2019 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Independent Examination | 1,750 | 1,750 |
| Costs of meetings | 0 | 0 |
| | 1,750 | 1,750 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****7. Tangible fixed assets**

| Cost | Equip £ | Vehicles £ | Total £ |
|-------------------------|--------------------|-----------------------|--------------------|
| At 1st January 2020 | 47,962 | 48,756 | 96,718 |
| Additions | 0 | 0 | 0 |
| Disposals | 0 | 0 | 0 |
| At 31st December 2020 | 47,962 | 48,756 | 96,718 |
| Depreciation | | | |
| At 1st January 2020 | 38,404 | 26,004 | 64,408 |
| Charge for the year | 2,187 | 5,173 | 7,360 |
| Eliminated on disposals | 0 | 0 | 0 |
| At 31st December 2020 | 40,591 | 31,177 | 71,768 |
| Net book value | | | |
| At 31st December 2020 | 7,371 | 17,579 | 24,950 |
| At 31st December 2019 | 9,558 | 22,752 | 32,310 |

8. Analysis of staff costs

| | 2020 £ | 2019 £ |
|--------------------|-------------------|-------------------|
| Salaries and wages | 30,470 | 30,468 |

The average number of employees during the year was 1 (2019 = 1) with all employee time involved in the day to day operations of the charity.

No employee received emoluments of more than £60,000.

9. Analysis of current assets

| | 2020 £ | 2019 £ |
|------------------|-------------------|-------------------|
| HMRC - Gift Aid | 10,042 | 9,889 |
| Loans to members | 0 | 1,410 |
| Cash at bank | 549,248 | 485,435 |
| | 559,290 | 496,734 |

FIJIAN CHRISTIAN MISSION FELLOWSHIP (UK)**Notes to the accounts****10. Analysis of current liabilities and long term creditors**

| | 2020 | 2019 |
|--|-------------|-------------|
| | £ | £ |
| Creditors under 1 year | 7,385 | 15,398 |
| Creditors over 1 year | 2020 | 2019 |
| | £ | £ |
| HP instalments due on a charity owned vehicles included in Fixed Assets. | 0 | 1,709 |

11. Allocation of funds

| | Unrestricted | Designated | TOTAL |
|-----------------------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Fixed Assets | 0 | 24,950 | 24,950 |
| Current Assets | 229,290 | 330,000 | 559,290 |
| Current Liabilities | -7,385 | 0 | -7,385 |
| Long Term Liabilities | 0 | 0 | 0 |
| | 221,905 | 354,950 | 576,855 |

