

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 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 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 cleaner 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 NWCLF Banner.
- 17 - 22nd Kenya Mission trip by Mr Buadromo and Mr Vavataga to establish the 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
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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:	10	
Creditors falling due within one year		-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% per annum 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 (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
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5. Charitable Expenditure

**2022
£**

Ministry Costs	64,465
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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
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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
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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

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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

