

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

Page 2

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

Page 3

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.

Page 4

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

Page 5

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

Page 7

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

Page 8

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

Page 9

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

Page 10

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.

Page 12

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

Page 13

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
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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

Page 14

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

