

Charity number: 1209206

NUNEATON CHRISTIAN FELLOWSHIP

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025**

**NUNEATON CHRISTIAN FELLOWSHIP CIO
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2025**

Trustees

Alex Bruce

Elena Bruce

Gillian Stephenson

Dr Nikolas Howarth

Jeffrey Alley

Rev John Stephenson

Charity Registered Number

1209206

Principal Operating Address

Nuneaton Christian Fellowship Trust

58 Pallett Drive

Nuneaton

CV11 6LT

NUNEATON CHRISTIAN FELLOWSHIP CIO
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MAY 2025

The Trustees present their annual report together with the financial statements of Nuneaton Christian Fellowship for the year ended 31st May 2025

Structure, Governance & Management

The legal name of the charity is; Nuneaton Christian Fellowship.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1209206.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 19 July 2024. This charity is a CIO and will receive the assets & balances of the Nuneaton Christian Fellowship Charitable Trust once that charity closes – the governing document for that charity is dated 10 January 1995. The trustees are all individuals.

Responsibility for management of the charity is shared between the Holding Trustee and the Management Trustees. Their functions are explained below.

The function of the Holding Trustee is to hold the legal title of real property and investments belonging to the Church and to ensure that the same is used only in furtherance of the purposes of the Church as set out in the Objectives of the Trust. The Holding Trustee must act in accordance with all lawful instructions of the Managing Trustees, unless doing so would give rise to a breach of trust.

The Managing Trustee of the Church are the persons appointed as church officers in accordance with the Church Rules. Their functions are defined in the Trust Document and include employment of staff, acquisition or disposal of property and operating bank or building society accounts in the name of the Church. There shall not be less than 3 Managing Trustees.

The Holding Trustee is the Fellowship of Independent Evangelical Churches Limited.

The Managing Trustees are:

Mr Alex Bruce (chairperson)

Mrs Gillian Stephenson

Rev Dr Nik Howarth

Rev John Stephenson

Mrs Elena Bruce

Mr Jeff Alley

Appointment of Managing Trustees is by invitation of existing Trustees. To be appointed, the existing Managing Trustees must unanimously support the application of the proposed incoming Managing Trustee.

Full details of the principles by which the Charity is governed are listed in the Nuneaton Christian Fellowship Church Constitution and Rules. A copy can be obtained on request of the Chairman.

Aims and Objectives of the Charity

- (1) The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Nuneaton and the surrounding area. The Basis of Faith is defined by the Nicene Creed, as reproduced in the appendix below
- (2) Such other charitable purposes as shall, in the opinion of the Managing Trustees, further the work of the Church.

Overview for Year

The Nuneaton Christian Fellowship Trust is closing at the end of June 2025 and all assets and balances are to be transferred to this charity, the Nuneaton Christian Fellowship CIO. For the first year (July 2024 – May 2025) the CIO is dormant and has no transactions going through it. The balance transfer from the Trust and commencement of the activities of the CIO will begin from June/July 2025.

NUNEATON CHRISTIAN FELLOWSHIP CIO
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MAY 2025

Financial Review

The trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees consider that reserves equivalent to three months operation expenditure is required to allow for any fluctuations in income & donations.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Trustees' Responsibility Statement

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirements in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accrual basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report and the statutory responsibility of the Independent Examiner in relation to the Trustees' Report is limited to examining the report and ensuring that there are no material inconsistencies with the figures in the financial statements.

This report was approved by the Trustees on 19 March 2026 and signed on their behalf by:

Alex Bruce

Chairperson

NUNEATON CHRISTIAN FELLOWSHIP CIO
APPENDIX

Appendix

Nicene Creed:

We believe in one God, the Father, the Almighty, maker of heaven and earth, of all that is seen and unseen.

We believe in one Lord, Jesus Christ, the only Son of God, eternally begotten of the Father, God from God, Light from Light, true God, begotten, not made, one in Being with the Father.

Through him all things were made.

For us people and for our salvation he came down from heaven: by the power of the Holy Spirit he was born of the Virgin Mary, and became man.

For our sake he was crucified under Pontius Pilate; he suffered, died and was buried.

On the third day he rose again in fulfilment of the Scriptures; he ascended into heaven and is seated on the right hand of the Father.

He will come again in glory to judge the living and the dead, and his kingdom will have no end.

We believe in the Holy Spirit, the Lord, the giver of life. With the Father and the Son he is worshipped and glorified.

He has spoken through the Prophets.

We believe in one holy universal and apostolic Church.

We acknowledge one baptism for the forgiveness of sins. We look for the resurrection of the dead, and the life of the world to come.

Amen.

NUNEATON CHRISTIAN FELLOWSHIP CIO
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MAY 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2025	2025	2025	2024
		£	£	£	£
INCOME FROM:					
Donations & Legacies	2	-	-	-	-
Charitable activities	3	-	-	-	-
Other trading activities	4	-	-	-	-
Investment income	5	-	-	-	-
TOTAL INCOME		-	-	-	-
EXPENDITURE ON:					
Raising funds	6	-	-	-	-
Charitable activities	7	-	-	-	-
Trustee Remuneration	8	-	-	-	-
Independent Examiner Fees	9	-	-	-	-
TOTAL		-	-	-	-
NET MOVEMENT IN FUNDS					
		-	-	-	-
Reconciliation of Funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		-	-	-	-

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

NUNEATON CHRISTIAN FELLOWSHIP CIO
BALANCE SHEET
AS AT 31ST MAY 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	31 May 2025	31 May 2025	31 May 2025	31 May 2024
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10	-	-	-	-
Property held as fixed asset	11	-	-	-	-
Total Tangible Assets		-	-	-	-
CURRENT					
Debtors	12	-	-	-	-
Cash at bank and in hand		-	-	-	-
Total current assets		-	-	-	-
CREDITORS: amounts falling due within 1 year	13	-	-	-	-
NET CURRENT ASSETS		-	-	-	-
NET ASSETS		-	-	-	-
CHARITY FUNDS					
General Funds	14	-	-	-	-
Unrestricted Revaluation Reserve	14	-	-	-	-
TOTAL FUNDS		-	-	-	-

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Alex Bruce
Chairperson

Approved by the board of trustees on 19 March 2026

**NUNEATON CHRISTIAN FELLOWSHIP CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025**

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

NUNEATON CHRISTIAN FELLOWSHIP CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are carried at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their expected useful lives on the straight-line basis over 3 years.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
A Little Goes A Long Way	-	-	-	-
Covenanted Donations	-	-	-	-
Non-covenanted Donations	-	-	-	-
Collections	-	-	-	-
Gifts	-	-	-	-
Gift Aid	-	-	-	-
	-	-	-	-

NUNEATON CHRISTIAN FELLOWSHIP CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Grants	-	-	-	-
Room Hire	-	-	-	-
Other Activities	-	-	-	-
	-	-	-	-

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Other Income	-	-	-	-
	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Interest income	-	-	-	-
	-	-	-	-

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Advertising & PR	-	-	-	-
	-	-	-	-

NUNEATON CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Accountancy Fees	-	-	-	-
Bank Charges	-	-	-	-
Cleaning Costs	-	-	-	-
Depreciation	-	-	-	-
Direction Resource	-	-	-	-
Equipment	-	-	-	-
Equipment Hire	-	-	-	-
Insurance	-	-	-	-
Internet	-	-	-	-
Light & Heat	-	-	-	-
Minister's Church Expenses	-	-	-	-
Ministry Gift	-	-	-	-
Ministry Support	-	-	-	-
Missionary & Evangelism	-	-	-	-
Other Legal & Prof	-	-	-	-
Postage	-	-	-	-
Rates	-	-	-	-
Repairs & Maintenance	-	-	-	-
Software	-	-	-	-
Stationery & Printing	-	-	-	-
Sundry	-	-	-	-
Travel & Subsistence	-	-	-	-
Visiting Speakers	-	-	-	-
	-	-	-	-

NUNEATON CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

8. TRUSTEE REMUNERATION

	2025	2024
	£	£
Gross salaries	-	-
Pension scheme costs	-	-
Total salaries, wages & related costs	-	-

The charity remunerated no Trustees during the period.

9. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner Fees	-	-	-	-
	-	-	-	-

10. FIXED ASSETS EQUIPMENT

	2025	2024
	£	£
Cost		
Balance Brought Forward	-	-
Additions	-	-
Balance carried forward	-	-
Depreciation		
Balance Brought Forward	-	-
Charge for year	-	-
Balance Carried Forward	-	-
NBV	-	-

NUNEATON CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

11. PROPERTY HELD AS FIXED ASSET

	Property	
	Pallett Drive	Total
	£	£
Cost		
Balance Brought Forward	-	-
Additions	-	-
As at 31 May 2024	-	-

12. DEBTORS

	2025	2024
	£	£
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	-	-
	-	-

13. CREDITORS: Amounts falling due within 1 year

	2025	2024
	£	£
Trade creditors	-	-
Accruals	-	-
PAYE, NIC, VAT and other taxes	-	-
	-	-

NUNEATON CHRISTIAN FELLOWSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

14. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

Revaluation Reserve

This fund represents the unrestricted surplus arising from the revaluation of the charity's assets.

Restricted Funds

The charity currently holds no restricted funds.