

Nottingham Enlightening Word Church

Report and Accounts

For the period 2 September 2024 - 31
December 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

NOTTINGHAM ENLIGHTENING WORD CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

ADDRESS FOR CORRESPONDENCE	All Saints' Church Raleigh Street Nottingham NG7 4DP
GOVERNING DOCUMENT	CIO Constitution dated 25th August 2024
CHARITY REGISTRATION NUMBER	1209844
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Rev Nim Kam To Kiu Yu Ho Sharon Hin Ying Chan Yuen Mei Phoebe Lau
INDEPENDENT EXAMINER	Nicola Harrison CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8-9	Notes to the Accounts

NOTTINGHAM ENLIGHTENING WORD CHURCH

REPORT OF THE TRUSTEES

FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

The Trustees have pleasure in submitting the Report and Accounts for the period 2nd September 2024 to 31st December 2025

Objects of the charity

The objectives of our Church are to advance the Christian faith in accordance with our Statement of Faith, primarily within Nottingham and the surrounding neighbourhood. We seek to put our Christian faith into practice by pursuing other charitable purposes that serve the community, including activities that promote social welfare, relieve need and hardship, and support education and wellbeing, in a manner consistent with the Church's Statement of Faith and governing principles.

Summary of the charity's main activities and achievements

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

In 2025, guided by our Church theme and vision "Looking to Christ, the Path of Faith," we continued our journey of walking together as a faith community centred on Christ, and to further prepare ourselves to serve our neighbours and community.

Our weekly Sunday services remained the heart of church life, welcoming both believers and those exploring the Christian faith to gather for worship, prayer, and the teaching of God's Word. Alongside our Sunday services, we nurtured spiritual growth and mutual care through fellowships and small groups for young adults, students, teenagers and families. These gatherings provided a supportive space for faith enrichment, pastoral care, and genuine relationships to be built through Bible study, workshops, small group sharing, and prayer. We also remained committed to nurturing faith from a young age through our weekly children's Sunday School, offering a safe and caring environment where children could grow spiritually, socially, and emotionally. Throughout the period, the Church further supported discipleship and faith formation through various training sessions, retreats, Christian courses and public Bible lecture, encouraging members as well as participants to deepen their faith.

On 1st September 2025 the operations of the Charitable Unincorporated Association, Nottingham Enlightening Word Congregation (the CUA), ceased and all assets and operations of that charity were transferred to the Charitable Incorporated Organisation (CIO), marking the close of a long journey and the beginning of a new chapter. With this foundation in place, the church leadership remains committed to putting our faith into action by extending Christ-hearted care and service to our community and beyond. As part of this calling, the Church continued its charitable outreach throughout the period.

We maintained financial support for a refugee seeking asylum, building on assistance provided in the previous year by offering supermarket gift cards to help meet basic needs. As their circumstances improved, this support was no longer required in the final quarter of the period, for which we give thanks.

Following the tragic Wang Fuk Court fire in Tai Po in Hong Kong on 26 November 2025, which claimed over 150 lives and left nearly 2000 families homeless, our Church co-hosted a memorial vigil at All Saints' Church on 7 December, attended by approximately 700 people. The gathering provided a much-needed space for prayer and remembrance, particularly for members of the Hong Kong immigrant community. A special offering was also raised within our congregation and was donated to The Salvation Army in Hong Kong to support emergency relief, recovery efforts, and professional counselling services for those affected.

In December, members of our Church participated in the Christmas Shoebox Appeal organised by Sewa Day Nottingham and Communities Working Together. Our congregation generously donated items and gave their time to participate in shoeboxes packing for those in need. We were greatly encouraged to learn that over 1000 shoeboxes were delivered to vulnerable individuals within our community, including people experiencing homelessness, refugees, and survivors of domestic violence.

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

Financial review

During the period income was £112,739. This included a donation in from the previous entity of £86,325. Expenditure was £20,542 and at the period end the charity held £92,197, of which all is unrestricted and can be used for any charitable purpose.

As this was the Church's first period as a CIO, the financial period covers September 2024 (from the date of registration) to December 2025, with only four months of operational activity. The Church concluded the period with a surplus, with no funds in deficit.

The Church's income is primarily derived from regular giving by members of the congregation.

Key expenditure for the period included venue hire for Sunday services, Sunday School and fellowship meetings; staffing costs; and professional fees related to the CIO application. The Church employs one full-time pastor, who also serves as a trustee. All other trustees serve voluntarily and receive no remuneration or other benefits.

The Church maintains a general fund, within which reserves are held, and a designated Benevolence Fund. A restricted fund established for the Tai Po Wang Fuk Court special offering was fully disbursed to The Salvation Army in Hong Kong and has since been closed.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £60,000 (which equates to about 12 months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the period end, the charity held unrestricted cash of £92,197 and the charity is holding additional funds for the purpose of future ministry development and other designated projects currently under consideration by the leadership team as part of its strategic planning for the next two years.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year/period which record the receipts and payments of the charity for the year/period.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

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

Ho

Ho (Jun 24, 2026 12:35:21 GMT+1)

Kiu Yu Ho - Chair of Trustees

Date: Jun 24, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
NOTTINGHAM ENLIGHTENING WORD CHURCH

I report to the trustees on my examination of the accounts of Nottingham Enlightening Word Church ('the charity') for the period 2nd September 2024 to 31st December 2025 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Nicola Harrison
Nicola Harrison (Jun 25, 2026 10:08:59 GMT+1)

Nicola Harrison CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jun 25, 2026

NOTTINGHAM ENLIGHTENING WORD CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	2024 - 2025
		General Funds	Designated Funds		
		£	£	£	£
<i>Income receipts</i>					
Donations		22,920	-	937	23,856
Donation from previous CUA		86,202	123	-	86,325
Gift aid receipts		2,408	-	-	2,408
Other income		150	-	-	150
<i>Total receipts</i>		<u>111,679</u>	<u>123</u>	<u>937</u>	<u>112,739</u>
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	19,510	95	-	19,605
Grants paid in relation to charitable activities undertaken by others	3	-	-	937	937
<i>Total payments</i>		<u>19,510</u>	<u>95</u>	<u>937</u>	<u>20,542</u>
Net of receipts / (payments) before		92,169	28	-	92,197
Transfers between funds	5	-	-	-	-
<i>Net movement in funds</i>		<u>92,169</u>	<u>28</u>	<u>-</u>	<u>92,197</u>
Cash funds as at last year end		-	-	-	-
<i>Cash funds at this period end</i>	A	<u>92,169</u>	<u>28</u>	<u>-</u>	<u>92,197</u>

Although the CIO was registered in September 2024, there were no transactions until September 2025.

The notes on pages 8 - 9 form part of these accounts.

NOTTINGHAM ENLIGHTENING WORD CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

	Notes	<u>Unrestricted Funds</u>		Restricted funds	2024 - 2025
		General funds	Designated funds		
		£	£	£	£
A Cash funds					
Cash at bank with immediate access		91,839	28	-	91,868
Notice deposits		-	-	-	-
Petty cash		330	-	-	330
		<u>92,169</u>	<u>28</u>	<u>-</u>	<u>92,197</u>
B Other monetary assets					
Gift aid due to charity		1,034	-	-	1,034
Other debtors		-	-	-	-
		<u>1,034</u>	<u>-</u>	<u>-</u>	<u>1,034</u>
C Liabilities					
Falling due within one year					
HMRC		773	-	-	773
Trade creditors		720	-	-	720
Pension		429	-	-	429
Fee for Independent Examination		775	-	-	775
Accrued expenses		136	-	-	136
Total		<u>2,834</u>	<u>-</u>	<u>-</u>	<u>2,834</u>

D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Music and PA equipment	General	1,569
Computers and IT	General	758
Communion and church service property	General	410
Baptism gowns	General	147
Office equipment and storage	General	917
		<u>3,801</u>

Values are shown at cost. Values for communion and church service property and baptism gowns are converted from Hong Kong Dollars to GBP

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Ho
Ho (Jun 24, 2026 12:35:21 GMT+1)
 Kiu Yu Ho - Chair of Trustees
 Date: Jun 24, 2026

The notes on pages 8 - 9 form part of these accounts.

NOTTINGHAM ENLIGHTENING WORD CHURCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	2024 - 2025
	General funds	Designated funds		
	£	£	£	£
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	11,909	-	-	11,909
Staff expenses	444	-	-	444
Ministry costs	619	-	-	619
Training	219	-	-	219
Memberships & subscriptions	370	-	-	370
Governance and legal costs	2,002	-	-	2,002
Rental	3,558	-	-	3,558
Admin costs	389	-	-	389
Benevolence Fund	-	95	-	95
	<u>19,510</u>	<u>95</u>	<u>-</u>	<u>19,605</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:

Other small grants to organisations	<u>-</u>	<u>-</u>	<u>937</u>	<u>937</u>
	<u>-</u>	<u>-</u>	<u>937</u>	<u>937</u>

4 Transactions with related parties

Rev Nim Kam To served as church leader and was paid £10,235 and £954.00 in pension contributions for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

In addition, £444.18 was paid to Rvd Nim Kam To in respect of reasonable out of pocket expenses incurred in his role as church leader. These payments are permitted by the governing document.

NOTTINGHAM ENLIGHTENING WORD CHURCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD 2 SEPTEMBER 2024 - 31 DECEMBER 2025

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	-	111,679	(19,510)	-	92,169
Designated funds					
Benevolence Fund	-	123	(95)	-	28
	-	123	(95)	-	28
Restricted funds					
Hong Kong Fire Relief Fund	-	937	(937)	-	-
	-	937	(937)	-	-
Total funds	-	112,739	(20,542)	-	92,197

The Hong Kong Fire Relief Fund was a special collection to provide assistance to victims of the Wang Fuk Court Fire in Tai Po, Hong Kong, on 26th November 2025. All donations were handed to the Salvation Army in Hong Kong to support emergency relief, recovery efforts, and professional counselling services for those affected.