Charity no. 1110194

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK

REPORT AND FINANCIAL STATEMENTS

Year ended 31st December 2025

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2025.

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: Statemen 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 guidan 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 ope separate strategies aimed at those who do not have a relationship with Jesus Ch 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 loca 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
Report of the trustees for the year ended 31st December 2025.

Objectives and activities for the public benefit (Contd)

2025 has been a fulfilling and productive year for the charity. With more space a time, the ministry has successfully conducted various mission trips, strengthened engagement with the Ash Vale Community and completed our local and overseas projects.

BATTLE RHYTHM

A steady and purposeful weekly truth has been established to promote spiritual growth and consistent fellowship among church members:

MONDAY	All-day fasting with individual prayers during free time an
WEDNESDAY	Mid-week Fellowship at 7.30pm
FRIDAY	Alternating between Prayer Power Night and Dubai Fellow
SUNDAY	Sunday service at the Chapel from 10.30am

Midnight prayers held on Monday, Wednesday, Saturday and Sunday from 10.30 to 11.30pm.

MISSION HIGHLIGHTS

Kenya Mission Trip - December 2025.
The men's ministry led a fruitful mission trip to Kenya, where they visited New W International Fellowship churches in Kenya and Uganda and followed up ongoing community projects. It was a success both on the Kingdom building aspects and administratively, where our processes and systems for church establishment wer being reviewed and good practices implemented to avoid any financial difficulties or safeguarding issues.
On a success note, the church is to receive its Kenyan registration certificate sho was also a good opportunity to view the mission base and review a pathway for planting a Fijian Missionary into Kenya. During the trip, we followed up on the Afr Mission Projects in Mt. Elgon, Lokichar and Lodwa in the Turkana region, West Po and Uganda.

BUILDING PROJECTS

Malolo Church Project	Successfully completed with the charity's supp
Pakistan Church Project	Now completed and plans are underway for Re to officiate its official opening.

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Report of the trustees for the year ended 31st December 2025.

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 25% to £184,244 (2024 = £247,403). 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 2025 was £369,676.
Three months average expenditure totals £46,000

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.

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.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2025.

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 bas
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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Report of the trustees for the year ended 31st December 2025.

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 ha 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 th charity are kept as safe and secure as possible during all activities organised by t 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 be 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 pu place.
The trustees are continuing to work on relevant policies to ensure that they are doing everything possible in this important area.

Future plans

Pastoral property acquisition

The intentions are now focusing on a pastoral residence rather than a church bui
The ministry continues to pray and seek God for further directions and proper pla

Meeting place

A year long lease has been secured at Tongham Community Centre for monthly combined services - The Chapel continues to be used every Sunday.

Governance Developments

The Trustees are reviewing the possibilities of changing the structure of the chari to:

Mitigate legal and financial risk
Strengthen governance
Aid future growth

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Report of the trustees for the year ended 31st December 2025.

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 th 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 19th October 2026 and signed on their behalf by:

S Tuinaceva - Chair of Trustees

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 2025 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 th 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 whic 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; o
* the accounts did not comply with the applicable requirem

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 prope understanding of the accounts to be reached.

George Kitcher FCA
Chartered Accountant
Brunel House
Cardiff
CF24 0EB

George Kitcher
27th October 2026

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Statement of Financial Activities
Year ending 31st December 2025

	NOTE	Designated Funds	U/Restd Funds	Total Funds 2025
		£	£	£
Income	1			
Donations	3	0	178,557	178,557
Investment Income	4	0	5,687	5,687
TOTAL INCOME		0	184,244	184,244
Expenditure				
Expenditure on charitable activities	1,5	0	184,384	184,384
TOTAL EXPENDITURE		0	184,384	184,384
Net incoming/(expenditure)		0	-140	-140
Reconciliation of funds				
Total funds brought forward		341,673	388,193	729,866

	341,673	388,053	729,726
Transfer between funds	18,377	-18,377	0
Total funds carried forward	360,050	369,676	729,726

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Balance Sheet as at 31st December 2025

	NOTE	Total Funds £
Fixed assets:		
Tangible assets	7	30,050
Total fixed assets		30,050
Current assets:		
Debtors		14,432
Cash at bank and in hand		708,188
Total current assets	9	722,620
Liabilities:	10	
Creditors falling due within one year	11	-9,352
Net Current assets		713,268
Creditors falling due after one year		13,592
		699,676

Net assets		729,726

The funds of the charity:	1,12	
Designated funds		360,050
Unrestricted income funds		369,676
Total charity funds		729,726

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

Approved by the trustees on 19th October 2026 and signed on their behalf by:

S Tuinaceva - Chair of Trustees

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 chariti
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 nc
to these accounts.

(b) Funds structure

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

The trustees have decided to allocate some of these unrestricted funds to a desig
fund which will be used to pay the deposit on a suitable building for meeting purp
as and when a suitable building becomes available.
The designated fund also represents the investment in fixed assets owned by the
charity totalling £30,050 at the year end (2024 = £11,673)

The balance of the designated fund at the year end is £360,050 (2024 = £341,67

(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 receive 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 beer submitted to HMRC.

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

(d) Expenditure recognition

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

All expenditure is recognized on an accruals basis.

(e) Irrecoverable VAT

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

(f) Governance costs

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

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is sho 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 contributi 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 (2024 = £nil)

Mr Setareki Tuinaceva, the Chair of the Trustees, received a donation of £nil dur the year. (2024 = £2,000). This amount was included in Donations.

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Notes to the accounts

3. Income

	2025 **£**
Donations	143,095
Gift Aid	28,471
Contributions to costs	2,685
Profit on Sale of Vehicle	4,306
	178,557

4. Investment Income

	2025 **£**
Interest on cash deposits	5,687

5. Charitable Expenditure

	2025 **£**

Ministry Costs	71,980
Worship Team	1,002
Administration	20,112
Professional Fees	7,187
Travel and Motor	15,138
Donations	51,640
Activities	11,143
Finance Costs	467
Conference Costs	2,326
Other Costs	3,389
	184,384

6. Governance costs	**2025 £**
Independent Examination	2,250
Costs of meetings	0
	2,250

NEW WAY CHRISTIAN LIFE FELLOWSHIP UK
Notes to the accounts

7. Tangible fixed assets

Cost	**Equip £**	**Vehicles £**
At 1st January 2025	54,296	48,756
Additions	0	29,218
Disposals	0	-23,961
At 31st December 2025	54,296	54,013
Depreciation		
At 1st January 2025	48,891	42,488
Charge for the year	1,231	5,916
Eliminated on disposals	0	-20,267
At 31st December 2025	50,122	28,137
Net book value		
At 31st December 2025	4,174	25,876

At 31st December 2024	5,405	6,268

8. Analysis of staff costs

	2025 £
Salaries and wages	33,187

The average number of employees during the year was 1 (2024= 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

	2025 £
Members' Loans	623
Debtor	0
HMRC - Gift Aid	13,809
Venue Deposit	0
Cash at bank	708,188
	722,620

10. Creditors: Amounts due within one year.

	2025 £
Creditors under 1 year	9,352

Included in the creditors is a figure of £1,845 due to HMRC for PAYE (2024 = £1,846)

11. Creditors: Amount due after 1 year

	2025 £
HP Repayments	13,592

12. Allocation of funds

	Unrestricted £	Designated £	TOTAL £
Fixed Assets	30,050	0	30,050
Current Assets	362,570	360,050	722,620
Current Liabilities	-9,352	0	-9,352
Long Term Liabilities	-13,592	0	-13,592
	369,676	360,050	729,726

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Total Funds 2024 £
240,596
6,807
247,403
156,321
156,321
91,082
638,784

729,866

0

729,866

Prior Year £
11,673
11,673
23,896
699,581
723,477
-5,284
718,193
0
718,193

729,866

341,673
388,193

729,866

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2024 £
192,405
46,386
1,805
0
240,596

2024 £
6,807

2024 £

	74,974
	0
	11,484
	8,210
	11,434
	28,778
	8,252
	450
	11,507
	1,232
	156,321

2024 **£**
1,850
0
1,850

Total **£**
103,052
29,218
-23,961
108,309
91,379
7,147
-20,267
78,259
30,050

11,673

2024 **£**
31,211

2024 **£**
5,576
978
15,730
1,612
699,581
723,477

2024 **£**
5,284

2024 **£**
0