

# New Wine Ireland

Northern Ireland · Charity number 101450

## Details

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**Status** Received

**Registered** 2015-04-30

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 60 Belfast Road  
Dollingstown  
Co Armagh  
Bt66 7jr  
BT66 7JR

**Phone** 028 90 287011

**Email** [info@newwineireland.org](mailto:info@newwineireland.org)

**Website** [www.newwineireland.org](http://www.newwineireland.org)

## Activities

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**Purposes:** The Objects of the Company (hereinafter called "the Objects") are:- 3.1 To advance the Christian religion in the United Kingdom and throughout the world.

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Children (5-13 year olds), General public, Learning disabilities, Men, Parents, Preschool (0-5 year olds), Volunteers, Women, Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£366,417	£359,105	£-42,088	2

## Trustees

Name	Role	Appointed
Basil O'malley		
Henry Blair		
Mark Harvey		
Mr Neal Stuart Myers		
Mr Stephen Henderson		
Mrs Aliyah Quinn		
Mrs Kathryn Henderson		
Mrs Pauline Margaret Mcdonald		
Roderic West		
Roland Heaney		

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Accounts

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**Charity registration number NIC101450 (Northern Ireland)**

**Company registration number NI053755**

**NEW WINE IRELAND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

# NEW WINE IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev C Heaney Ven J M Harvey Rev Prebendary J Coles Rev T R West Mr B J O'Malley Rev H Blair Mrs P McDonald Mr N Myers Mrs A Quinn Mr S J Henderson Ms K Henderson	(Appointed 1 March 2025) (Appointed 1 March 2025)
<b>Secretary</b>	Mr B J O'Malley	
<b>Charity number (Northern Ireland)</b>	NIC101450	
<b>Company number</b>	NI053755	
<b>Principal address</b>	60 Belfast Road Dollingstown Co Armagh BT66 7JR	
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB	

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# NEW WINE IRELAND

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# NEW WINE IRELAND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Public Benefit Statement**

The trustees of New Wine Ireland confirm they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### *Public benefit*

Actively promote the advance of the Christian religion in the United Kingdom and throughout the world. The direct benefits which flow from this purpose include an overall moral improvement in society as more communities have churches that are praying for the sick, feeding the poor and loving God and our neighbour practically delivered through the presentation and teaching of the Christian Faith and through promoting understanding, practice and growth of the Christian Faith. These benefits are demonstrated through feedback from churches and communities.

#### **Achievements and performance**

The objectives and principal activities of the charity are the advancement of the Christian religion in the United Kingdom and throughout the world, and the carrying on of such activities in furtherance of the objectives, but not otherwise, by presenting and teaching of the Christian faith and promoting the understanding, practice and growth of that faith and related means.

We provide training and resourcing for local churches in four main areas: -

Praying for the Sick, Hearing God's Voice, Worship and Raising a Generation (kids and youth work). We do this by running training events for the whole church. We provide training and support for the church leaders. We send volunteer teams to support the work of local churches on a one off or regular basis. We arrange long term volunteer placements (part time and full time). We run an annual summer holiday conference where people from all over Ireland gather for a week of worship, ministry and teaching. We facilitate a distance learning course to provide training in evangelism. Fees are charged for most of the training days, summer conference and courses. These are set at the lowest possible prices to cover costs and still be accessible to as many people as possible. We offer free spaces to people in special circumstances and direct people to various sources of funding if applicable. We do everything we can to strengthen and renew local churches and to see new churches planted.

#### *Volunteers*

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

#### **Financial review**

Total income for the year amounted to £366,4177 (2024 - £298,137). Income derived from donations and legacies amounted to £126,590 (2024 - £105,605), income from charitable activities amounted to £237,539 (2024 - £191,192), income from investments amounted to £2,288 (2024 - £1,340).

Total expenditure for the year amounted to £359,105 (2024 - £251,580). The cost of charitable activities amounted to £359,105 (2024 - £251,580).

The net income for the year amounted to £32,902 (2024 - £46,557).

## NEW WINE IRELAND

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 JANUARY 2025

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##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

##### *Principal funding sources*

The principal source of funding is from donations.

##### **Plans for future periods**

New Wine Ireland plan to take our training and programmes increasingly across the island of Ireland. As well as our focus conference event in Sligo and all our current activities, we are launching a new leader's network which gathers every 6 weeks and are planning missions and ministry in all four provinces. We continue to look for individuals, churches and trusts to support the work financially as well as seeking to generate our income from events where possible.

##### **Structure, governance and management**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 31 January 2005 and registered as a charity with The Charity Commission for Northern Ireland on 30th April 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd D A McClay	(Resigned 13 July 2025)
Mrs H McClay	(Resigned 13 July 2025)
Rev C Heaney	
Ven J M Harvey	
Rev Prebendary J Coles	
Rev T R West	
Mr B J O'Malley	
Rev H Blair	
Mrs P McDonald	
Mr N Myers	
Mrs A Quinn	
Mr S J Henderson	(Appointed 1 March 2025)
Ms K Henderson	(Appointed 1 March 2025)

##### *Recruitment and appointment of trustees*

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. No new appointments were made this year. New directors are appointed by resolution of a meeting of all the directors passed by majority of those present. Appropriate training and induction is available to all directors and regularly updated.

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that the systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety for staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

## NEW WINE IRELAND

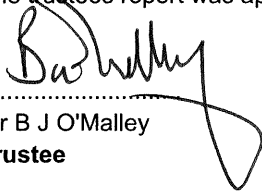
### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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#### *Organisational structure*

The directors oversee the running of the organisation.

The trustees report was approved by the Board of Trustees.



.....  
Mr B J O'Malley  
Trustee

Date: 23.10.2025 .....

## **NEW WINE IRELAND**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31 JANUARY 2025**

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The trustees, who are also the directors of New Wine Ireland for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that year.

In preparing these 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 estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## NEW WINE IRELAND

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW WINE IRELAND

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I report on the financial statements of the charity for the year ended 31 January 2025, which are set out on pages 7 to 18.

#### Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
4. There is further information needed for a proper understanding of the financial statements to be reached.

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## **NEW WINE IRELAND**

### **INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF NEW WINE IRELAND**

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#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 65 of the Charities Act (Northern Ireland) 2008. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

C M McCarter FCA (Independent Examiner)  
Chartered Accountants Ireland

#### **on behalf of GMcG PORTADOWN**

17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB  
27 October 2025

## NEW WINE IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	126,590	-	126,590	85,605	20,000	105,605
Charitable activities	4	237,539	-	237,539	191,192	-	191,192
Other income	5	2,288	-	2,288	1,340	-	1,340
<b>Total income</b>		<u>366,417</u>	<u>-</u>	<u>366,417</u>	<u>278,137</u>	<u>20,000</u>	<u>298,137</u>
<b>Expenditure on:</b>							
Charitable activities	6	352,277	6,828	359,105	245,235	6,345	251,580
<b>Total expenditure</b>		<u>352,277</u>	<u>6,828</u>	<u>359,105</u>	<u>245,235</u>	<u>6,345</u>	<u>251,580</u>
<b>Net income/(expenditure) and movement in funds</b>		14,140	(6,828)	7,312	32,902	13,655	46,557
<b>Reconciliation of funds:</b>							
Fund balances at 1 February 2024		149,626	13,655	163,281	116,724	-	116,724
<b>Fund balances at 31 January 2025</b>		<u>163,766</u>	<u>6,827</u>	<u>170,593</u>	<u>149,626</u>	<u>13,655</u>	<u>163,281</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**NEW WINE IRELAND**

**BALANCE SHEET**

**AS AT 31 JANUARY 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		946		483
<b>Current assets</b>					
Debtors	13	12,340		7,407	
Cash at bank and in hand		199,395		203,906	
		<u>211,735</u>		<u>211,313</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(42,088)</u>		<u>(48,515)</u>	
<b>Net current assets</b>			<u>169,647</u>		<u>162,798</u>
<b>Total assets less current liabilities</b>			<u><u>170,593</u></u>		<u><u>163,281</u></u>
<b>The funds of the charity</b>					
Restricted income funds	17		6,827		13,655
Unrestricted funds	18		163,766		149,626
			<u>170,593</u>		<u>163,281</u>

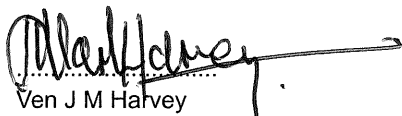
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

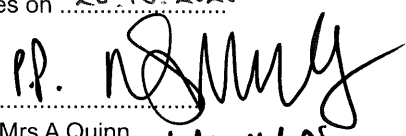
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23.10.2025

  
Ven J M Harvey  
Trustee

  
Mrs A Quinn  
Trustee  
*Noted myself  
For and on behalf of  
MRS A. QUINN.*

Company registration number NI053755 (Northern Ireland)

# NEW WINE IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

#### General information and basis of accounting

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It is registered as a charity within The Charity Commission for Northern Ireland on 30th April 2015 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charitable company constitutes a public benefit entity as defined by FRS 102.

#### 1.1 Statement of compliance

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies are set out below. The directors consider that these accounting policies are suitable, have been consistently applied and are supported by reasonable and prudent judgement and estimates.

#### 1.2 Going concern

The financial statements have been prepared on a going concern basis. The directors consider the basis to be appropriate assuming that the charity has adequate financial support from the bankers and related charities.

#### 1.3 Charitable funds

The company's unrestricted funds consist of a General Fund which is expendable at the discretion of the directors in furtherance of the charitable objects of the company. The directors may at their discretion designate funds for specific purposes but the designation does not legally restrict the directors' discretion to apply the funds.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and is probable that they will be fulfilled.

# NEW WINE IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2025

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#### 1 Accounting policies (Continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment Income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Directors' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donation in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.3% straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# NEW WINE IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2025

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#### 1 Accounting policies (Continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

# NEW WINE IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2025

#### 1 Accounting policies (Continued)

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### 1.13 Valued Added Tax

The Charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	126,590	-	126,590	85,605	20,000	105,605
<b>Donations and gifts</b>						
Donations from individuals and churches	84,936	-	84,936	66,498	20,000	86,498
Donations towards salary	2,866	-	2,866	5,452	-	5,452
Donations from Hinchley	5,000	-	5,000	5,000	-	5,000
Gift aid	11,770	-	11,770	5,909	-	5,909
ETC	6,065	-	6,065	2,746	-	2,746
	4,163	-	4,163	-	-	-
Other	11,790	-	11,790	-	-	-
	126,590	-	126,590	85,605	20,000	105,605

# NEW WINE IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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### 4 Income from charitable activities

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Faith Based Organisation and Events</b>		
Leadership Conference	14,054	22,481
Sligo Conference	216,818	166,569
Training Days	6,667	2,142
	<u>237,539</u>	<u>191,192</u>

### 5 Other income

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest - Bank	<u>2,288</u>	<u>1,340</u>

## NEW WINE IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 6 Expenditure on charitable activities

	Faith Based Organisatio n and Events 2025 £	Faith Based Organisatio n and Events 2024 £
<b>Direct costs</b>		
Staff costs	68,603	68,615
Conference & Events Expenses	240,797	155,518
Bank Fees	-	273
Administration Costs	7,816	6,405
Rent & Rates	1,953	1,136
Visiting Speakers & Donations	-	5
Insurance	4,345	989
Miscellaneous Expenditure	882	174
Motor & Travel Costs	4,604	2,490
	<u>329,000</u>	<u>235,605</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	23,762	13,574
Governance	6,343	2,401
	<u>359,105</u>	<u>251,580</u>
<b>Analysis by fund</b>		
Unrestricted funds	352,277	245,235
Restricted funds	6,828	6,345
	<u>359,105</u>	<u>251,580</u>

#### 7 Support costs allocated to activities

	2025 £	2024 £
Depreciation	956	483
Admin Running Costs	1,750	1,018
Postage, Stationery, Advertising & Computer Costs	21,056	12,073
Governance costs	6,343	2,401
	<u>30,105</u>	<u>15,975</u>
<b>Analysed between:</b>		
Faith Based Organisation and Events	<u>30,105</u>	<u>15,975</u>

## NEW WINE IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Accountancy	1,354	1,265
Legal and professional	278	-
Bank charges	5,313	-
Exchange Gain/Loss	(602)	1,136
	<u>6,343</u>	<u>2,401</u>

#### 8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	876
Depreciation of owned tangible fixed assets	956	483
	<u>956</u>	<u>483</u>

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>2</u>	<u>2</u>

#### Employment costs

	2025	2024
	£	£
Wages and salaries	60,302	60,141
Social security costs	811	789
Other pension costs	7,490	7,685
	<u>68,603</u>	<u>68,615</u>

There were no employees whose annual remuneration was more than £60,000.

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## NEW WINE IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 JANUARY 2025

#### 12 Tangible fixed assets

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
At 1 February 2024	18,157
Additions	1,419
	<u>19,576</u>
At 31 January 2025	19,576
<b>Depreciation and impairment</b>	
At 1 February 2024	17,674
Depreciation charged in the year	956
	<u>18,630</u>
At 31 January 2025	18,630
<b>Carrying amount</b>	
At 31 January 2025	946
	<u>483</u>
At 31 January 2024	<u>483</u>

#### 13 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	11,790	5,912
Prepayments and accrued income	550	1,495
	<u>12,340</u>	<u>7,407</u>
	<u>12,340</u>	<u>7,407</u>

#### 14 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	766	824
Deferred income	39,844	46,311
Accruals	1,478	1,380
	<u>42,088</u>	<u>48,515</u>
	<u>42,088</u>	<u>48,515</u>

#### 15 Deferred income

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other deferred income	39,844	46,311
	<u>39,844</u>	<u>46,311</u>

Deferred income is included in the financial statements as follows:

## NEW WINE IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 15 Deferred income (Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	39,844	46,311
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 February 2024	46,311	36,836
Released from previous periods	(46,311)	(36,836)
Resources deferred in the year	39,844	46,311
	<u>          </u>	<u>          </u>
Deferred income at 31 January 2025	39,844	46,311
	<u>          </u>	<u>          </u>

#### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	7,490	7,685
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
	13,655	-	(6,828)	6,827
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
	-	20,000	(6,345)	13,655
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## NEW WINE IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 JANUARY 2025

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	149,626	366,417	(352,277)	163,766
	<u>149,626</u>	<u>366,417</u>	<u>(352,277)</u>	<u>163,766</u>
<b>Previous year:</b>	<b>At 1 February 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 January 2024 £</b>
General funds	116,724	278,137	(245,235)	149,626
	<u>116,724</u>	<u>278,137</u>	<u>(245,235)</u>	<u>149,626</u>

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 January 2025:</b>			
Tangible assets	946	-	946
Current assets/(liabilities)	162,820	6,827	169,647
	<u>163,766</u>	<u>6,827</u>	<u>170,593</u>
	<u>163,766</u>	<u>6,827</u>	<u>170,593</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 January 2024:</b>			
Tangible assets	483	-	483
Current assets/(liabilities)	149,143	13,655	162,798
	<u>149,626</u>	<u>13,655</u>	<u>163,281</u>
	<u>149,626</u>	<u>13,655</u>	<u>163,281</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Accounts

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**COMPANY REGISTRATION NUMBER NI053755**

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST JANUARY 2024**

**Charity Number NIC 101450**

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 JANUARY 2024**

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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered charity name</b>	New Wine Ireland
<b>Charity registration number</b>	NIC101450
<b>Company number</b>	NI053755
<b>Registered office</b>	First Floor 103 -113 Ravenhill Road Belfast BT6 8DR
<b>Directors</b>	Rt Revd D A McClay Mrs H M McClay Rev Canon J R Heaney Ven J M Harvey Rev Prebendary J S H Coles Rev T R West Mr B J O'Malley Rev H Blair Mrs Pauline McDonald Mr Neal Myers Mrs Aliyah Quinn
<b>Secretary</b>	Mr B J O'Malley
<b>Independent examiner</b>	GMcG Chartered Accountants 17 Mandeville Street Portadown County Armagh BT62 3PB

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT**

### **YEAR ENDED 31 JANUARY 2024**

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2024. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, Companies Act 2006, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### **THE DIRECTORS**

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year and were directors at the date of approval of the Directors' Annual Report were as follows:

Rt Revd D A McClay  
Mrs H M McClay  
Rev Canon J R Heaney  
Ven J M Harvey  
Rev Prebendary J S H Coles  
Rev T R West  
Mr B O'Malley  
Rev H Blair  
Mrs Pauline McDonald  
Mr Neal Myers  
Mrs Aliyah Quinn

### **PUBLIC BENEFIT STATEMENT**

The directors of New Wine Ireland confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

#### **Public Benefit:**

Actively promote the advance of the Christian religion in the United Kingdom and throughout the world. The direct benefits which flow from this purpose include an overall moral improvement in society as more communities have churches that are praying for the sick, feeding the poor and loving God and our neighbour practically delivered through the presentation and teaching of the Christian Faith and through promoting understanding, practice and growth of the Christian Faith. These benefits are demonstrated through feedback from churches and communities.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

### **YEAR ENDED 31 JANUARY 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 31 January 2005 and registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment, appointment, induction and training**

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Three new appointments were made this year on this basis. New directors were appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors and regularly updated.

##### **Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

##### **Organisation Structures**

The directors oversee the running of the organisation.

#### **OBJECTIVES AND ACTIVITIES**

The objectives and principal activities of the charity are the advancement of the Christian religion in the United Kingdom and throughout the world, and the carrying on of such activities in furtherance of the objectives, but not otherwise, by presenting and teaching of the Christian faith and promoting the understanding, practice and growth of that faith and related means.

We provide training and resourcing for local churches in four main areas: –

Praying for the Sick, Hearing God's Voice, Worship and Raising a Generation (kids and youth work). We do this by running training events for the whole church. We provide training and support for church leaders. We send volunteer teams to support the work of local churches on a one off or regular basis. We arrange long term volunteer placements (part time and full time). We run an annual summer holiday conference where people from all over Ireland gather for a week of worship, ministry and teaching. We facilitate a distance learning course to provide training in evangelism. Fees are charged for most of the training days, summer conference and courses. These are set at the lowest possible prices to cover costs and still be accessible to as many people as possible. We offer free places to people in special circumstances and direct people to various sources of funding if applicable. We do everything we can to strengthen and renew local churches and to see new churches planted.

##### **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

### **YEAR ENDED 31 JANUARY 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

Total income for the year amounted to £298,137 (2023 - £283,670). Income derived from donations and legacies amounted to £105,605 (2023 - £129,986), income from charitable activities amounted to £191,192 (2023 - £153,651), income from investments amounted to £1,340 (2023 - £123) and other income amounted to £NIL (2023 - £NIL).

Total expenditure for the year amounted to £251,580 (2023 - £240,415). The cost of charitable activities amounted to £251,580 (2023 - £240,415).

The net income for the year amounted to £46,557 (2023 - £43,345).

#### **Reserves policy**

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

#### **Funding**

The principal funding is from donations.

#### **PLANS FOR FUTURE PERIODS**

New Wine Ireland plan to take our training and programmes increasingly across the island of Ireland. As well as our focus conference event in Sligo and all our current activities, we are launching a new leader's network which gathers every 6 weeks and are planning missions and ministry in all four provinces. We continue to look to individuals, churches and trusts to support the work financially as well as seeking to generate our income from events where possible.

#### **RESPONSIBILITIES OF THE DIRECTORS**

The trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2024**

**RESPONSIBILITIES OF THE DIRECTORS (*continued*)**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER**


GMcG Chartered Accountants has been appointed as independent examiner for the ensuing year.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
First Floor  
103-113 Ravenhill Road  
Belfast  
BT6 8DR

Signed by order of the trustees

  
.....  
Mr Basil J O'Malley  
Company Secretary

Date: 15/10/24.....

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE IRELAND  
YEAR ENDED 31 JANUARY 2024**

I report on the accounts of the charity for the year ended 31 January 2024 as set out on pages 7 to 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

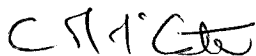
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
.....  
C M McCarter FCA (Independent Examiner)  
Chartered Accountants Ireland

For and on behalf of  
GMcG Chartered Accountants

17 Mandeville Street  
Portadown  
County Armagh  
BT62 3PB

Date: 17<sup>th</sup> October 2024

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 JANUARY 2024**

				2024	2023
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Income from:</b>					
Donations and Legacies	2	85,605	20,000	105,605	129,986
Charitable activities	3	191,192	-	191,192	153,651
Investments	4	1,340	-	1,340	123
		-----	-----	-----	-----
<b>Total income</b>		<b>278,137</b>	<b>20,000</b>	<b>298,137</b>	<b>283,760</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	5/6	(245,235)	-	(245,235)	(240,415)
Other	8	-	(6,345)	(6,345)	-
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>(245,235)</b>	<b>(6,345)</b>	<b>(251,580)</b>	<b>(240,415)</b>
		-----	-----	-----	-----
<b>Net income / (expenditure)</b>		<b>32,902</b>	<b>13,655</b>	<b>46,557</b>	<b>43,345</b>
		-----	-----	-----	-----
<b>Reconciliation of funds:</b>					
Total funds brought forward		116,724	-	116,724	73,379
		-----	-----	-----	-----
<b>Total funds carried forward</b>		<b>149,626</b>	<b>13,655</b>	<b>163,281</b>	<b>116,724</b>
		=====	=====	=====	=====

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

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**31 JANUARY 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets		483	966
<b>Current assets</b>			
Debtors	13	7,407	15,494
Cash at bank		<u>203,906</u>	<u>139,890</u>
		<u>211,313</u>	<u>155,384</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(48,515)</u>	<u>(39,626)</u>
<b>Net current assets</b>		<u>162,798</u>	<u>115,758</u>
<b>Total assets less current liabilities</b>		<u>163,281</u>	<u>116,724</u>
<b>Net assets/(liabilities)</b>		<u>163,281</u>	<u>116,724</u>
<b>Charity funds</b>			
Unrestricted funds	16	149,626	116,724
Restricted funds	17	<u>13,655</u>	<u>-</u>
<b>Total funds</b>		<u>163,281</u>	<u>116,724</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.


The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the 6/9/24... and are signed on their behalf by:

  
RT REVD D A McCLAY

Director 15-10-2024.  
Date:.....

  
VEN J M HARVEY

Director 15/10/24.  
Date:.....

Company Registration Number: NI053755

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS**

**31 JANUARY 2024**

	Note	2024 £	2023 £
<b>Cash flow from operating activities</b>	<b>18</b>	<b>62,676</b>	47,961
<b>Net cash flow from operating activities</b>		<u><b>62,676</b></u>	<u>47,961</u>
<b>Cash flow from investing activities</b>			
Interest from investments		1,340	123
Payments to acquire tangible fixed assets		-	(1,449)
<b>Net cash flow from investing activities</b>		<u><b>1,340</b></u>	<u>(1,326)</u>
<b>Net increase in cash and cash equivalents</b>		<b>64,016</b>	46,635
<b>Cash and cash equivalents at 1 February 2023</b>		<b>139,890</b>	93,255
<b>Cash and cash equivalents at 31 January 2024</b>		<u><u><b>203,906</b></u></u>	<u><u>139,890</u></u>
<b>Cash and cash equivalents consist of -</b>			
Cash at bank and in hand		<u><b>203,906</b></u>	<u>139,890</u>
<b>Cash and cash equivalents at 31 January 2023</b>		<u><b>139,890</b></u>	<u>93,255</u>

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 JANUARY 2024**

#### **1. ACCOUNTING POLICIES**

##### **General information and basis of accounting**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charitable company constitutes a public benefit entity as defined by FRS 102.

##### **Statement of compliance**

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies are set out below. The directors consider that these accounting policies are suitable, have been consistently applied and are supported by reasonable and prudent judgement and estimates.

##### **Fund accounting – unrestricted funds**

The company's unrestricted funds consist of a General Fund which is expendable at the discretion of the directors in furtherance of the charitable objects of the company. The directors may at their discretion designate funds for specific purposes but the designation does not legally restrict the directors' discretion to apply the funds.

##### **Income recognition**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (*continued*)****YEAR ENDED 31 JANUARY 2024****1. ACCOUNTING POLICIES (*continued*)****Income recognition (*continued*)**

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Directors' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**Value Added Tax**

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Fixed assets**

Tangible fixed assets are stated at cost, or valuation less accumulated depreciation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2024**

**1. ACCOUNTING POLICIES (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computers - 33.3% straight line

**Taxation**

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimated have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**Going concern**

The financial statements have been prepared on a going concern basis. The Directors consider the basis to be appropriate assuming that the charity has adequate financial support from the bankers and related charities.

**2. Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>Donations</b>				
Donations from individuals and churches	66,498	20,000	86,498	94,357
Donations towards salary	5,452	-	5,452	11,676
Donations from Hinchley	5,000	-	5,000	5,000
Gift aid	5,909	-	5,909	12,194
Donation towards Evangelist training	-	-	-	2,100
ETC	2,746	-	2,746	4,659
	<u>85,605</u>	<u>20,000</u>	<u>105,605</u>	<u>129,986</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2024**

**3. Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sligo conference	166,569	-	166,569	152,656
Leadership conference	22,481	-	22,481	-
Training days	2,142	-	2,142	995
	<u>191,192</u>	<u>-</u>	<u>191,192</u>	<u>153,651</u>

**4. Income from investments**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest – bank	1,340	-	1,340	123
	<u>1,340</u>	<u>-</u>	<u>1,340</u>	<u>123</u>

**5. Analysis of expenditure on charitable activities**

	Activities Undertaken directly £	Support costs £	Total 2024 £	Activities Undertaken directly £	Support costs £	Total 2023 £
Faith based organisation and events	235,605	15,975	251,580	235,583	4,832	240,415
	<u>235,605</u>	<u>15,975</u>	<u>251,580</u>	<u>235,583</u>	<u>4,832</u>	<u>240,415</u>

**6. Allocation of support costs**

	Basis of allocation	Faith organisation & events £	Total 2024 £	Faith organisation & events £	Total 2023 £
Governance	Cost	2,401	2,401	(741)	(741)
Office running costs	Cost	1,018	1,018	1,226	1,226
Promotional etc costs	Cost	12,073	12,073	3,864	3,864
Depreciation	Cost	483	483	483	483
		<u>15,975</u>	<u>15,975</u>	<u>4,832</u>	<u>4,832</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2024**

**7. Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examiner's fees	1,265	-	1,265	1,222
Foreign currency (gains)/losses	1,136	-	1,136	(1,963)
	<u>2,401</u>	<u>-</u>	<u>2,401</u>	<u>(741)</u>

**8. Other expenditure**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Computer software	-	6,345	6,345	-

**9. Net expenditure for the year**

This is stated after charging:

	2024 £	2023 £
Depreciation	<u>483</u>	<u>483</u>

**10. Directors' and key management personnel remuneration and expenses**

The key management personnel are considered to be the trustees.

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

The trustees did not have any expenses reimbursed during the year (2023- £Nil).

**11. Staff costs and employee benefits**

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	60,141	65,668
Social security costs	789	1,912
Pension costs	7,685	9,917
	<u>68,615</u>	<u>77,497</u>
Allocated to:	2024 £	2023 £
Faith based organisation and events	68,615	77,497
	<u>68,615</u>	<u>77,497</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2024**

**11. Staff costs and employee benefits (continued)**

**Particulars of employees:**

The average monthly number of employees including the directors during the year, calculated on the basis of full-time equivalents, was as follows:

	2024 No	2023 No
Number of management and administration staff	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

**12. Tangible fixed assets**

	Computers £	Total £
<b>COST</b>		
At 1 February 2023	18,156	18,156
Additions	-	-
<b>At 31 January 2024</b>	<u>18,156</u>	<u>18,156</u>
<b>DEPRECIATION</b>		
At 1 February 2023	17,190	17,190
Charge for the year	483	483
<b>At 31 January 2024</b>	<u>17,673</u>	<u>17,673</u>
<b>NET BOOK VALUE</b>		
<b>At 31 January 2024</b>	<u>483</u>	<u>483</u>
At 31 January 2023	<u>966</u>	<u>966</u>

**13. Debtors**

	2024 £	2023 £
Gift aid	5,912	12,194
Prepayments	1,495	3,300
	<u>7,407</u>	<u>15,494</u>

**14. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Accruals	1,380	1,180
Deferred income	46,311	36,836
Taxation and social security	824	1,610
	<u>48,515</u>	<u>39,626</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (*continued*)**

**YEAR ENDED 31 JANUARY 2024**

**15. Deferred income**

	<b>Total</b>
	<b>£</b>
At 1 February 2023	36,836
Additions during the year	46,311
Amounts released to income	<u>(36,836)</u>
<b>At 31 January 2024</b>	<b><u>46,311</u></b>

Income has been deferred as it relates to conference income for the next financial year.

**16. Unrestricted funds**

	<b>Balance at 1 Feb 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 Jan 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	116,724	278,137	245,235	149,626
	<u>116,724</u>	<u>278,137</u>	<u>245,235</u>	<u>149,626</u>

	<b>Balance at 1 Feb 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 Jan 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	73,379	283,760	240,415	116,724
	<u>73,379</u>	<u>283,760</u>	<u>240,415</u>	<u>116,724</u>

**17. Restricted funds**

	<b>Balance at 1 Feb 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 Jan 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	-	20,000	6,345	13,655
	<u>-</u>	<u>20,000</u>	<u>6,345</u>	<u>13,655</u>

	<b>Balance at 1 Feb 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 Jan 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2024**

**18. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets £	Total 2024 £
Unrestricted Funds	483	162,798	163,281
Restricted Funds	-	-	-
<b>Total Funds</b>	<u>483</u>	<u>162,798</u>	<u>163,281</u>

	Tangible fixed assets £	Net current assets £	Total 2023 £
Unrestricted Funds	966	115,758	116,724
Restricted Funds	-	-	-
<b>Total Funds</b>	<u>966</u>	<u>115,758</u>	<u>116,724</u>

**19. Reconciliation of net income to net cash flow from operating activities**

	2024 £	2023 £
Net income for year	46,557	43,345
Interest receivable	(1,340)	(123)
Depreciation and impairment of tangible fixed assets	483	483
Decrease/(increase) in debtors	8,087	(8,982)
Increase in creditors	8,889	13,238
<b>Net cash flow from operating activities</b>	<u>62,676</u>	<u>47,961</u>

**19. Related party transactions**

There were no related party transactions during the year (2023 - £Nil).

**20. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 JANUARY 2024**

	2024 £	2023 £
<b>Income from:</b>		
<b>Donations and legacies</b>		
Donations from individuals and churches	86,498	94,357
Donations towards salary	5,452	11,676
Donations from Hinchley	5,000	5,000
Donations towards evangelist training	-	2,100
Gift aid	5,909	12,194
ETC	2,746	4,659
	<u>105,605</u>	<u>129,986</u>
 <b>Charitable activities</b>		
Sligo conference	166,569	152,656
Leadership conference	22,481	-
Training days	2,142	995
	<u>191,192</u>	<u>153,651</u>
 <b>Investments</b>		
Bank interest receivable	1,340	123
	<u>1,340</u>	<u>123</u>
 <b>Total income</b>	 <u>298,137</u>	 <u>283,760</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (*continued*)**

**YEAR ENDED 31 JANUARY 2024**

	2024	2023
	£	£
<b>Expenditure</b>		
<b>Charitable activities</b>		
Conference and events expenses	155,518	149,953
Wages & salaries	68,615	77,497
Rent & rates	1,136	1,367
Insurance	989	1,004
Miscellaneous expenses	6,579	4,146
Motor and travel costs	2,490	1,102
Admin running costs	1,018	1,226
Telephone	1,132	906
Postage, stationery, advertising and computer expenses	10,941	2,958
Bank fees	273	364
Depreciation	483	483
Visiting speakers and donations	5	150
	<u>249,179</u>	<u>241,156</u>
<b>Governance costs</b>		
Accountancy fees	1,264	1,222
Exchange (gains)/losses	1,137	(1,963)
	<u>2,401</u>	<u>(741)</u>
<b>Total expenditure</b>	<u>251,580</u>	<u>240,415</u>
<b>Net income</b>	<u>46,557</u>	<u>43,345</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (*continued*)**

**YEAR ENDED 31 JANUARY 2024**

	2024	2023
	£	£
<b>Charitable activities</b>		
<b>Faith based organisation and events</b>		
<i>Activities undertaken directly</i>		
Conference and events expenses	155,518	149,953
Wages & salaries	68,615	77,497
Rent	1,136	1,367
Insurance	989	1,004
Miscellaneous expenses	6,579	4,146
Motor and travel costs	2,490	1,102
Bank fees	273	364
Visiting speakers and donations	5	150
	<u>235,605</u>	<u>235,583</u>
 <i>Support costs</i>		
Admin running costs	1,018	1,226
Telephone	1,132	906
Postage, stationery, advertising and computer costs	10,941	2,958
Depreciation	483	483
Governance	2,401	(741)
	<u>15,975</u>	<u>4,832</u>
	<u>251,580</u>	<u>240,415</u>

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Annual report

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# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT**

### **YEAR ENDED 31 JANUARY 2024**

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2024. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, Companies Act 2006, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### **THE DIRECTORS**

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year and were directors at the date of approval of the Directors' Annual Report were as follows:

Rt Revd D A McClay  
Mrs H M McClay  
Rev Canon J R Heaney  
Ven J M Harvey  
Rev Prebendary J S H Coles  
Rev T R West  
Mr B O'Malley  
Rev H Blair  
Mrs Pauline McDonald  
Mr Neal Myers  
Mrs Aliyah Quinn

### **PUBLIC BENEFIT STATEMENT**

The directors of New Wine Ireland confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

#### **Public Benefit:**

Actively promote the advance of the Christian religion in the United Kingdom and throughout the world. The direct benefits which flow from this purpose include an overall moral improvement in society as more communities have churches that are praying for the sick, feeding the poor and loving God and our neighbour practically delivered through the presentation and teaching of the Christian Faith and through promoting understanding, practice and growth of the Christian Faith. These benefits are demonstrated through feedback from churches and communities.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 31 January 2005 and registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment, appointment, induction and training**

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Three new appointments were made this year on this basis. New directors were appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors and regularly updated.

**Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

**Organisation Structures**

The directors oversee the running of the organisation.

**OBJECTIVES AND ACTIVITIES**

The objectives and principal activities of the charity are the advancement of the Christian religion in the United Kingdom and throughout the world, and the carrying on of such activities in furtherance of the objectives, but not otherwise, by presenting and teaching of the Christian faith and promoting the understanding, practice and growth of that faith and related means.

We provide training and resourcing for local churches in four main areas: –

Praying for the Sick, Hearing God's Voice, Worship and Raising a Generation (kids and youth work). We do this by running training events for the whole church. We provide training and support for church leaders. We send volunteer teams to support the work of local churches on a one off or regular basis. We arrange long term volunteer placements (part time and full time). We run an annual summer holiday conference where people from all over Ireland gather for a week of worship, ministry and teaching. We facilitate a distance learning course to provide training in evangelism. Fees are charged for most of the training days, summer conference and courses. These are set at the lowest possible prices to cover costs and still be accessible to as many people as possible. We offer free places to people in special circumstances and direct people to various sources of funding if applicable. We do everything we can to strengthen and renew local churches and to see new churches planted.

**Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

### **YEAR ENDED 31 JANUARY 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

Total income for the year amounted to £298,137 (2023 - £283,670). Income derived from donations and legacies amounted to £105,605 (2023 - £129,986), income from charitable activities amounted to £191,192 (2023 - £153,651), income from investments amounted to £1,340 (2023 - £123) and other income amounted to £NIL (2023 - £NIL).

Total expenditure for the year amounted to £251,580 (2023 - £240,415). The cost of charitable activities amounted to £251,580 (2023 - £240,415).

The net income for the year amounted to £46,557 (2023 - £43,345).

#### **Reserves policy**

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

#### **Funding**

The principal funding is from donations.

#### **PLANS FOR FUTURE PERIODS**

New Wine Ireland plan to take our training and programmes increasingly across the island of Ireland. As well as our focus conference event in Sligo and all our current activities, we are launching a new leader's network which gathers every 6 weeks and are planning missions and ministry in all four provinces. We continue to look to individuals, churches and trusts to support the work financially as well as seeking to generate our income from events where possible.

#### **RESPONSIBILITIES OF THE DIRECTORS**

The trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT *(continued)***

**YEAR ENDED 31 JANUARY 2024**

**RESPONSIBILITIES OF THE DIRECTORS *(continued)***

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER**

GMcG Chartered Accountants has been appointed as independent examiner for the ensuing year.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
First Floor  
103-113 Ravenhill Road  
Belfast  
BT6 8DR

Signed by order of the trustees



.....  
Mr Basil J O'Malley  
Company Secretary

Date: ...15/10/24.....

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Annual return

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**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE IRELAND  
YEAR ENDED 31 JANUARY 2024**

I report on the accounts of the charity for the year ended 31 January 2024 as set out on pages 7 to 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

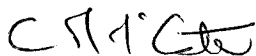
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
.....  
C M McCarter FCA (Independent Examiner)  
Chartered Accountants Ireland

For and on behalf of  
GMcG Chartered Accountants

17 Mandeville Street  
Portadown  
County Armagh  
BT62 3PB

Date: 17<sup>th</sup> October 2024

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Accounts

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**COMPANY REGISTRATION NUMBER NI053755**

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST JANUARY 2023**

**Charity Number NIC 101450**

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**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 JANUARY 2023**

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**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered charity name</b>	New Wine Ireland
<b>Charity registration number</b>	NIC101450
<b>Company number</b>	NI053755
<b>Registered office</b>	First Floor 103 -113 Ravenhill Road Belfast BT6 8DR
<b>Directors</b>	Rt Revd D A McClay Mrs H M McClay Rev Canon J R Heaney Rev Canon J M Harvey Rev Prebendary J S H Coles Archdeacon T R West Mr B J O'Malley Rev H Blair Mrs Pauline McDonald (appointed 29 <sup>th</sup> November 2022) Mr Neal Myers (appointed 29 <sup>th</sup> November 2022) Mrs Aliyah Quinn (appointed 29 <sup>th</sup> November 2022)
<b>Secretary</b>	Mr B J O'Malley
<b>Independent examiner</b>	Jackson Andrews Chartered Accountants 6 Mandeville Mews Portadown County Armagh BT62 3NS

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT**

### **YEAR ENDED 31 JANUARY 2023**

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, Companies Act 2006, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **THE DIRECTORS**

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year and were directors at the date of approval of the Directors' Annual Report were as follows:

Rt Revd D A McClay  
Mrs H M McClay  
Rev Canon J R Heaney  
Rev Canon J M Harvey  
Rev Prebendary J S H Coles  
Archdeacon T R West  
Mr B O'Malley  
Rev H Blair  
Mrs Pauline McDonald (appointed 29<sup>th</sup> November 2022)  
Mr Neal Myers (appointed 29<sup>th</sup> November 2022)  
Mrs Aliyah Quinn (appointed 29<sup>th</sup> November 2022)

#### **PUBLIC BENEFIT STATEMENT**

The directors of New Wine Ireland confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

#### **Public Benefit:**

Actively promote the advance of the Christian religion in the United Kingdom and throughout the world. The direct benefits which flow from this purpose include an overall moral improvement in society as more communities have churches that are praying for the sick, feeding the poor and loving God and our neighbour practically delivered through the presentation and teaching of the Christian Faith and through promoting understanding, practice and growth of the Christian Faith. These benefits are demonstrated through feedback from churches and communities.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 31 January 2005 and registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment, appointment, induction and training**

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Three new appointments were made this year on this basis. New directors were appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors and regularly updated.

#### **Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

#### **Organisation Structures**

The directors oversee the running of the organisation.

### **OBJECTIVES AND ACTIVITIES**

The objectives and principal activities of the charity are the advancement of the Christian religion in the United Kingdom and throughout the world, and the carrying on of such activities in furtherance of the objectives, but not otherwise, by presenting and teaching of the Christian faith and promoting the understanding, practice and growth of that faith and related means.

We provide training and resourcing for local churches in four main areas: –

Praying for the Sick, Hearing God's Voice, Worship and Raising a Generation (kids and youth work). We do this by running training events for the whole church. We provide training and support for church leaders. We send volunteer teams to support the work of local churches on a one off or regular basis. We arrange long term volunteer placements (part time and full time). We run an annual summer holiday conference where people from all over Ireland gather for a week of worship, ministry and teaching. We facilitate a distance learning course through St John's Nottingham to provide training in evangelism. Fees are charged for most of the training days, the summer conference and the university course. These are set at the lowest possible prices to cover costs and still be accessible to as many people as possible. We offer free places to people in special circumstances and direct people to various sources of funding if applicable. We do everything we can to strengthen and renew local churches and to see new churches planted.

#### **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

### **YEAR ENDED 31 JANUARY 2023**

#### **ACHIEVEMENTS AND PERFORMANCE**

Total income for the year amounted to £283,670 (2022 - £167,513). Income derived from donations and legacies amounted to £129,986 (2022 - £80,306), income from charitable activities amounted to £153,651 (2022 - £73,889), income from investments amounted to £123 (2022 - £18) and other income amounted to £NIL (2022 - £13,300).

Total expenditure for the year amounted to £240,415 (2022 - £143,252). The cost of charitable activities amounted to £240,415 (2022 - £143,252).

The net income for the year amounted to £43,345 (2022 – £24,261).

#### **Reserves policy**

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

#### **Funding**

The principal funding is from donations.

#### **PLANS FOR FUTURE PERIODS**

New Wine Ireland plan to develop the training we offer to make it more accessible to more people in more places and to follow it up with opportunities for practise through missions and placements. After a very successful in-person Sligo Summer conference in 2022 had we are planning Sligo 2023 Summer conference. We continue to look to individuals, churches and trusts to support the work financially as well as growing our income from events.

#### **RESPONSIBILITIES OF THE DIRECTORS**

The trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

**RESPONSIBILITIES OF THE DIRECTORS (*continued*)**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER**

Jackson Andrews Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
First Floor  
103-113 Ravenhill Road  
Belfast  
BT6 8DR

Signed by order of the trustees



.....  
Mr Basil J O'Malley  
Company Secretary

Date: 15/6/2023 .....

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE IRELAND  
YEAR ENDED 31 JANUARY 2023**

I report on the accounts of the charity for the year ended 31 January 2023 as set out on pages 7 to 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

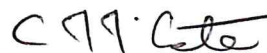
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....  
C M McCarter FCA (Independent Examiner)  
Chartered Accountants Ireland

For and on behalf of  
Jackson Andrews  
Chartered Accountants

6 Mandeville Mews  
Portadown  
County Armagh  
BT62 3NS

Date: 4<sup>th</sup> July 2023

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 JANUARY 2023**

	Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>				
Donations and legacies	2	129,986	129,986	80,306
Charitable activities	3	153,651	153,651	73,889
Investments	4	123	123	18
Other	5	-	-	13,300
<b>Total income</b>		<u>283,760</u>	<u>283,760</u>	<u>167,513</u>
<b>Expenditure on:</b>				
Charitable activities	6/7	(240,415)	(240,415)	(143,252)
<b>Total expenditure</b>		<u>(240,415)</u>	<u>(240,415)</u>	<u>(143,252)</u>
<b>Net income/(expenditure)</b>		43,345	43,345	24,261
<b>Reconciliation of funds:</b>				
Total funds brought forward		73,379	73,379	49,118
<b>Total funds carried forward</b>		<u>116,724</u>	<u>116,724</u>	<u>73,379</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**31 JANUARY 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	966	-
<b>Current assets</b>			
Debtors	13	15,494	6,512
Cash at bank		<u>139,890</u>	<u>93,255</u>
		155,384	99,767
<b>Creditors: Amounts falling due within one year</b>	14	<u>(39,626)</u>	<u>(26,388)</u>
<b>Net current assets</b>		116,724	73,379
<b>Total assets less current liabilities</b>		<u>116,724</u>	<u>73,379</u>
<b>Net assets/(liabilities)</b>		<u>116,724</u>	<u>73,379</u>
<b>Charity funds</b>			
Unrestricted funds	16	<u>116,724</u>	<u>73,379</u>
<b>Total funds</b>		<u>116,724</u>	<u>73,379</u>

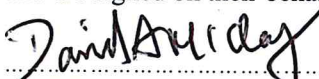
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).


The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the 17.5.2023 and are signed on their behalf by:

  
 RT REVD D A McCLAY  
 Director  
 Date: 17/5/2023

  
 REV J M HARVEY  
 Director  
 Date: 17/5/23

Company Registration Number: NI053755

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS**

**31 JANUARY 2023**

	Note	2023 £	2022 £
<b>Cash flow from operating activities</b>	<b>18</b>	<u><b>47,961</b></u>	<u><b>(35,872)</b></u>
<b>Net cash flow from operating activities</b>		<u><b>47,961</b></u>	<u><b>(35,872)</b></u>
<b>Cash flow from investing activities</b>			
Interest from investments		123	18
Payments to acquire tangible fixed assets		<u><b>(1,449)</b></u>	<u>-</u>
<b>Net cash flow from investing activities</b>		<u><b>(1,326)</b></u>	<u>18</u>
<b>Net decrease in cash and cash equivalents</b>		<b>46,635</b>	<b>(35,854)</b>
<b>Cash and cash equivalents at 1 February 2022</b>		<b>93,255</b>	129,109
<b>Cash and cash equivalents at 31 January 2023</b>		<u><b>139,890</b></u>	<u>93,255</u>
<b>Cash and cash equivalents consist of -</b>			
Cash at bank and in hand		<u><b>139,890</b></u>	<u>93,255</u>
<b>Cash and cash equivalents at 31 January 2022</b>		<u><b>93,255</b></u>	<u>129,109</u>

# NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2023

### 1. ACCOUNTING POLICIES

#### **General information and basis of accounting**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charitable company constitutes a public benefit entity as defined by FRS 102.

#### **Statement of compliance**

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies are set out below. The directors consider that these accounting policies are suitable, have been consistently applied and are supported by reasonable and prudent judgement and estimates.

#### **Fund accounting – unrestricted funds**

The company's unrestricted funds consist of a General Fund which is expendable at the discretion of the directors in furtherance of the charitable objects of the company. The directors may at their discretion designate funds for specific purposes but the designation does not legally restrict the directors' discretion to apply the funds.

#### **Income recognition**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

**1. ACCOUNTING POLICIES (*continued*)**

**Income recognition (*continued*)**

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Directors' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**Value Added Tax**

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Fixed assets**

Tangible fixed assets are stated at cost, or valuation less accumulated depreciation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2023**

**1. ACCOUNTING POLICIES (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computers - 33.3% straight line

**Taxation**

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimated have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**Going concern**

The financial statements have been prepared on a going concern basis. The Directors consider the basis to be appropriate assuming that the charity has adequate financial support from the bankers and related charities.

**2. Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
<b>Donations</b>				
Donations from individuals and churches	94,357	94,357	38,843	38,843
Donations towards salary	11,676	11,676	11,490	11,490
Donations from Hinchley	5,000	5,000	5,000	5,000
Donations COI Orphans/Children's Society	-	-	500	500
Gift aid	12,194	12,194	7,642	7,642
Donation from charity	-	-	10,000	10,000
Donation towards Evangelist training	2,100	2,100	-	-
ETC	4,659	4,659	7,331	7,331
	<u>129,986</u>	<u>129,986</u>	<u>80,306</u>	<u>80,306</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2023**

**3. Income from charitable activities**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Sligo conference	152,656	152,656	72,525	75,525
Summer conference	-	-	458	458
Training days	995	995	906	906
	<u>153,651</u>	<u>153,651</u>	<u>73,889</u>	<u>73,889</u>

**4. Income from investments**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Interest – bank	123	123	18	18
	<u>123</u>	<u>123</u>	<u>18</u>	<u>18</u>

**5. Other income**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Covid 19 Grant	-	-	13,300	13,300
	<u>-</u>	<u>-</u>	<u>13,300</u>	<u>13,300</u>

**6. Analysis of expenditure on charitable activities**

	<b>Activities Undertaken directly</b>	<b>Support costs</b>	<b>Total 2023</b>	<b>Activities Undertaken directly</b>	<b>Support costs</b>	<b>Total 2022</b>
	£	£	£	£	£	£
Faith based organisation and events	235,583	4,832	240,415	134,976	8,276	143,252
	<u>235,583</u>	<u>4,832</u>	<u>240,415</u>	<u>134,976</u>	<u>8,276</u>	<u>143,252</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2023**

**7. Allocation of support costs**

	Basis of allocation	Faith organisation & events £	Total 2023 £	Faith organisation & events £	Total 2022 £
Governance	Cost	(741)	(741)	1,887	1,887
Office running costs	Cost	1,226	1,226	824	824
Promotional etc costs	Cost	3,864	3,864	5,565	5,565
Depreciation	Cost	483	483	-	-
		<u>4,832</u>	<u>4,832</u>	<u>8,276</u>	<u>8,276</u>

**8. Governance costs**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Independent examiner's fees	1,222	1,222	1,146	1,146
Foreign currency (gains)/losses	(1,963)	(1,963)	741	741
	<u>(741)</u>	<u>(741)</u>	<u>1,887</u>	<u>1,887</u>

**9. Net expenditure for the year**

This is stated after charging:

	2023 £	2022 £
Depreciation	<u>483</u>	<u>-</u>

**10. Directors' and key management personnel remuneration and expenses**

The key management personnel are considered to be the trustees.

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

The trustees did not have any expenses reimbursed during the year (2022- £Nil).

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JANUARY 2023**

**11. Staff costs and employee benefits**

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	65,668	52,113
Social security costs	1,912	1,262
Pension costs	9,917	10,070
	<u>77,497</u>	<u>63,445</u>
Allocated to:	2023	2022
	£	£
Faith based organisation and events	77,497	63,445
	<u>77,497</u>	<u>63,445</u>

**Particulars of employees:**

The average monthly number of employees including the directors during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	No	No
Number of management and administration staff	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**12. Tangible fixed assets**

	Computers	Total
	£	£
<b>COST</b>		
At 1 February 2022	16,707	16,707
Additions	1,449	1,449
<b>At 31 January 2023</b>	<u>18,156</u>	<u>18,156</u>
<b>DEPRECIATION</b>		
At 1 February 2022	16,707	16,707
Charge for the year	483	483
<b>At 31 January 2023</b>	<u>17,190</u>	<u>17,190</u>
<b>NET BOOK VALUE</b>		
<b>At 31 January 2023</b>	<u>966</u>	<u>966</u>
At 31 January 2022	<u>-</u>	<u>-</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

**13. Debtors**

	2023 £	2022 £
Gift aid	12,194	-
Prepayments	3,300	6,512
	<u>15,494</u>	<u>6,512</u>

**14. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Accruals	1,180	1,140
Deferred income	36,836	24,405
Taxation and social security	1,610	843
	<u>39,626</u>	<u>26,388</u>

**15. Deferred income**

	Under 1 year £	Total £
At 1 February 2022	24,405	77,689
Additions during the year	36,836	24,405
Amounts released to income	(24,405)	(77,689)
<b>At 31 January 2023</b>	<u>36,836</u>	<u>24,405</u>

Income has been deferred as it relates to conference income for the next financial year.

**16. Unrestricted funds**

	Balance at 1 Feb 2022 £	Income £	Expenditure £	Balance at 31 Jan 2023 £
General Funds	73,379	283,760	240,415	116,724
	<u>73,379</u>	<u>283,760</u>	<u>240,415</u>	<u>116,724</u>
	Balance at 1 Feb 2021 £	Income £	Expenditure £	Balance at 31 Jan 2022 £
General Funds	49,118	167,513	143,252	73,379
	<u>49,118</u>	<u>167,513</u>	<u>143,252</u>	<u>73,379</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

**17. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Funds	-	116,724	116,724
<b>Total Funds</b>	<u>-</u>	<u>116,724</u>	<u>116,724</u>

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Funds	-	73,379	73,379
<b>Total Funds</b>	<u>-</u>	<u>73,379</u>	<u>73,379</u>

**18. Reconciliation of net income/ (expenditure) to net cash flow from operating activities**

	2023 £	2022 £
Net income for year	43,345	24,261
Interest receivable	(123)	(18)
Depreciation and impairment of tangible fixed assets	483	-
(Increase)/decrease in debtors	(8,982)	(5,139)
(Decrease)/increase in creditors	13,238	(54,976)
Net cash flow from operating activities	<u>47,961</u>	<u>(35,872)</u>

**19. Related party transactions**

There were no related party transactions during the year (2022 - £Nil).

**20. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 JANUARY 2023**

	2023 £	2022 £
<b>Income from:</b>		
<b>Donations and legacies</b>		
Donations from individuals and churches	94,357	38,843
Donations from charity	-	10,000
Donations towards salary	11,676	11,490
Donations from Hinchley	5,000	5,000
Donations towards evangelist training	2,100	-
Gift aid	12,194	7,642
ETC	4,659	7,331
	<u>129,986</u>	<u>80,306</u>
<b>Charitable activities</b>		
Sligo conference	152,656	72,525
Summer conference	-	458
Training days	995	906
	<u>153,651</u>	<u>73,889</u>
<b>Investments</b>		
Bank interest receivable	123	18
	<u>123</u>	<u>18</u>
<b>Other income</b>		
Covid 19 grant	-	13,300
	<u>-</u>	<u>13,300</u>
<b>Total income</b>	<u>283,760</u>	<u>167,513</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

	2023 £	2022 £
<b>Expenditure</b>		
<b>Charitable activities</b>		
Conference and events expenses	149,953	63,942
Wages & salaries	77,497	63,445
Rent & rates	1,367	1,633
Insurance	1,004	956
Miscellaneous expenses	4,146	3,996
Motor and travel costs	1,102	558
Admin running costs	1,226	824
Telephone	906	888
Postage, stationery, advertising and computer expenses	2,958	4,677
Bank fees	364	296
Depreciation	483	-
Visiting speakers and donations	150	150
	<u>241,156</u>	<u>141,365</u>
<b>Governance costs</b>		
Accountancy fees	1,222	1,146
Exchange (gains)/losses	(1,963)	741
	<u>(741)</u>	<u>1,887</u>
<b>Total expenditure</b>	<u>240,415</u>	<u>143,252</u>
<b>Net income</b>	<u>43,345</u>	<u>24,261</u>

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
<b>Faith based organisation and events</b>		
<i>Activities undertaken directly</i>		
Conference and events expenses	149,953	63,942
Wages & salaries	77,497	63,445
Rent	1,367	1,633
Insurance	1,004	956
Miscellaneous expenses	4,146	3,996
Motor and travel costs	1,102	558
Bank fees	364	296
Visiting speakers and donations	150	150
	<u>235,583</u>	<u>134,976</u>
 <i>Support costs</i>		
Admin running costs	1,226	824
Telephone	906	888
Postage, stationery, advertising and computer costs	2,958	4,677
Depreciation	483	-
Governance	(741)	1,887
	<u>4,832</u>	<u>8,276</u>
	<u>240,415</u>	<u>143,252</u>

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Annual report

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# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT**

### **YEAR ENDED 31 JANUARY 2023**

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, Companies Act 2006, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **THE DIRECTORS**

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year and were directors at the date of approval of the Directors' Annual Report were as follows:

Rt Revd D A McClay  
Mrs H M McClay  
Rev Canon J R Heaney  
Rev Canon J M Harvey  
Rev Prebendary J S H Coles  
Archdeacon T R West  
Mr B O'Malley  
Rev H Blair  
Mrs Pauline McDonald (appointed 29<sup>th</sup> November 2022)  
Mr Neal Myers (appointed 29<sup>th</sup> November 2022)  
Mrs Aliyah Quinn (appointed 29<sup>th</sup> November 2022)

#### **PUBLIC BENEFIT STATEMENT**

The directors of New Wine Ireland confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

#### **Public Benefit:**

Actively promote the advance of the Christian religion in the United Kingdom and throughout the world. The direct benefits which flow from this purpose include an overall moral improvement in society as more communities have churches that are praying for the sick, feeding the poor and loving God and our neighbour practically delivered through the presentation and teaching of the Christian Faith and through promoting understanding, practice and growth of the Christian Faith. These benefits are demonstrated through feedback from churches and communities.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

New Wine Ireland is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 31 January 2005 and registered as a charity with The Charity Commission for Northern Ireland on 30<sup>th</sup> April 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment, appointment, induction and training**

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Three new appointments were made this year on this basis. New directors were appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors and regularly updated.

#### **Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

#### **Organisation Structures**

The directors oversee the running of the organisation.

### **OBJECTIVES AND ACTIVITIES**

The objectives and principal activities of the charity are the advancement of the Christian religion in the United Kingdom and throughout the world, and the carrying on of such activities in furtherance of the objectives, but not otherwise, by presenting and teaching of the Christian faith and promoting the understanding, practice and growth of that faith and related means.

We provide training and resourcing for local churches in four main areas: –

Praying for the Sick, Hearing God's Voice, Worship and Raising a Generation (kids and youth work). We do this by running training events for the whole church. We provide training and support for church leaders. We send volunteer teams to support the work of local churches on a one off or regular basis. We arrange long term volunteer placements (part time and full time). We run an annual summer holiday conference where people from all over Ireland gather for a week of worship, ministry and teaching. We facilitate a distance learning course through St John's Nottingham to provide training in evangelism. Fees are charged for most of the training days, the summer conference and the university course. These are set at the lowest possible prices to cover costs and still be accessible to as many people as possible. We offer free places to people in special circumstances and direct people to various sources of funding if applicable. We do everything we can to strengthen and renew local churches and to see new churches planted.

#### **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

# **NEW WINE IRELAND COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' ANNUAL REPORT (*continued*)**

### **YEAR ENDED 31 JANUARY 2023**

#### **ACHIEVEMENTS AND PERFORMANCE**

Total income for the year amounted to £283,670 (2022 - £167,513). Income derived from donations and legacies amounted to £129,986 (2022 - £80,306), income from charitable activities amounted to £153,651 (2022 - £73,889), income from investments amounted to £123 (2022 - £18) and other income amounted to £NIL (2022 - £13,300).

Total expenditure for the year amounted to £240,415 (2022 - £143,252). The cost of charitable activities amounted to £240,415 (2022 - £143,252).

The net income for the year amounted to £43,345 (2022 – £24,261).

#### **Reserves policy**

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

#### **Funding**

The principal funding is from donations.

#### **PLANS FOR FUTURE PERIODS**

New Wine Ireland plan to develop the training we offer to make it more accessible to more people in more places and to follow it up with opportunities for practise through missions and placements. After a very successful in-person Sligo Summer conference in 2022 had we are planning Sligo 2023 Summer conference. We continue to look to individuals, churches and trusts to support the work financially as well as growing our income from events.

#### **RESPONSIBILITIES OF THE DIRECTORS**

The trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (*continued*)**

**YEAR ENDED 31 JANUARY 2023**

**RESPONSIBILITIES OF THE DIRECTORS (*continued*)**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER**

Jackson Andrews Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
First Floor  
103-113 Ravenhill Road  
Belfast  
BT6 8DR

Signed by order of the trustees



.....  
Mr Basil J O'Malley  
Company Secretary

Date: 15/6/2023 .....

**New Wine Ireland**

Northern Ireland - Charity number 101450

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# Annual return

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**NEW WINE IRELAND  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE IRELAND  
YEAR ENDED 31 JANUARY 2023**

I report on the accounts of the charity for the year ended 31 January 2023 as set out on pages 7 to 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of New Wine Ireland for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

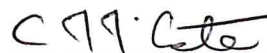
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....  
C M McCarter FCA (Independent Examiner)  
Chartered Accountants Ireland

For and on behalf of  
Jackson Andrews  
Chartered Accountants

6 Mandeville Mews  
Portadown  
County Armagh  
BT62 3NS

Date: 4<sup>th</sup> July 2023