

New Wine Church

Scotland · Charity number SC035127

Details

Status	Active
Legal form	Unincorporated association
Registered	2003-12-08
Register	View on the OSCR register

Contact

Address	46 Garrabost Point Isle of Lewis HS20PW
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity is set up to proclaim the Good News of the Gospel in accordance with Biblical teaching. The church meets weekly every Sunday morning at the Barvas and Brue Community Hall and in the evening at the Failte Centre in Stornoway. There are also 2 regular house prayer meetings every Wednesday on the east side and west side of the Isle of Lewis. All are welcomed with warm hospitality.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community'

Objectives: To advance, the Christian religion, the advancement of Christian education, and the relief of the aged, infirm or poor people.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£84,000	£73,399	-	1
2024-12-31	£58,013	£122,311	-	1
2023-12-31	£115,748	£103,951	-	2
2022-12-31	£92,870	£72,184	-	2
2021-12-31	£69,668	£89,909	-	2
2020-12-31	£124,641	£82,493	-	2

New Wine Church

Scotland - Charity number SC035127

Accounts

CHARITY NO: SC035127

**NEW WINE CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

NEW WINE CHURCH

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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NEW WINE CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: New Wine Church

**Registered Office and
Operational Address:** 46 Garrabost
Isle of Lewis
Western Isles
HS2 0PW

Charity Registration Number: SC035127

Trustees: L Graham (Chair)
C Stewart
J Mackenzie
Roy Poulson (resigned 16 February 2026)
C Hutcheson (appointed 16 February 2026)

Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: Bank of Scotland
47 Cromwell St
Isle of Lewis
Stornoway
Western Isles
HS1 2DD

Bank of Scotland
Tower Street
Tain
IV19 1DY

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and 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 legal and administrative information on page one forms part of this report.

Structure, governance and management governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are nominated and seconded by existing trustees. Any new trustees will be appointed on unanimous approval of the church leadership.

Objectives and aims

Advancement of religion.

Significant activities

Sunday services:

Sunday morning church service 11am. Barvas and Brue Community Hall.

Sunday evening church service 7pm. Failte Centre, Bayhead, Stornoway.

Foodbank:

11-2pm

Monday, Wednesday, and Friday

Ladies Meeting:

11am every Thursday

Achievement and performance

Charitable activities:

- Regular services throughout the recording period.
- The church will continue its present initiatives into the forthcoming years.

Achievement and performance (Tain)

It has been an encouraging and eventful year since our last report. We continue to meet every Sunday to worship together and to share God's Word. Once a month we hold a Faith and Fellowship Day, where informal testimony and the sharing of Scripture have helped shape our understanding and attitudes toward the issues we face in daily life. This time together has been "edifying, encouraging and brings Glory to God."

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Achievement and performance (Tain) (continued)

Our Thursday prayer meetings continue, and in recent months we have seen a small but welcome increase in attendance. The last Thursday of each month is dedicated to PFI (Prayer for Israel), which is open to believers from all denominations. We have been delighted to welcome two attendees from the Church of Scotland.

In February, we were privileged to host the World Day of Prayer. It was a joy to gather with brothers and sisters from various denominations, and many were especially blessed by hearing Rev. Alistair Macaulay of the Free Church pray the Lord's Prayer in Gaelic.

OUTREACH

With the opening of Tain's new school campus, we are awaiting a response to our request to contribute to assemblies or to hear about any changes that may create opportunities for engagement.

COG (Christian Outreach Group)

We once again enjoyed our much loved Hot Cross Bun event on Good Friday in the Rose Garden. A Gospel message was shared by two local ministers, and afterwards 44 people enjoyed fellowship at Greens Restaurant on the High Street.

We are especially thankful that one lady who attended last year's event has since come to faith, become a born again believer, and is now a regular attender.

FINANCES

Although our accounts sometimes show expenditure exceeding income, we recognise the need to review how long this can continue without reducing our giving. We are grateful to Maggie, who has faithfully carried out the weekly bookkeeping in the absence of a treasurer and passed this on to Aly Lockett, our treasurer.

Our joint annual accounts are available on request.

FUTURE EVENTS & RESPONSIBILITIES

In the coming months we aim to update all legislative responsibilities, including PVG, food hygiene, health and safety policies, and safeguarding policies and training for children and vulnerable adults.

We are encouraged by how God is drawing His people together. Churches that historically would not have worked side by side are now moving forward in love and respect, "without compromise to His word as it is revealed to us." Thanks be to God — He is building His Church.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Achievement and performance (Tain) (continued)

APPRECIATION

I would like to express heartfelt thanks to all who have stepped up in service this year — too many to name individually, but each contribution is deeply valued. We also acknowledge with gratitude the ongoing support and prayers of the saints in Stornoway.

Thank you, and God bless you.

Achievement and performance (Stornoway)

Our prophetic declaration for 2026 is **“The Year of Standing.”** Ephesians 6:13 reminds us to take up the whole armour of God... and having done all, to stand, and Colossians 1:22–23 encourages us to stand firm in the truth of the Good News. In a year marked by global uncertainty and turmoil, we rejoice that the One who calls us to stand is also the One who equips us. His promises remain sure, and His faithfulness continues to sustain us both individually and as a church family.

We give all glory to our heavenly Father for His goodness and for the fulfilment of His promises throughout this past year. We are grateful for every person who has joined with us, visited us, or supported the ministry in Stornoway.

Children’s Church

Our Children’s Church continues to be a source of great joy. We celebrate the growth we see in our young people as they deepen their understanding of the Lord and His goodness. We extend heartfelt thanks to all who faithfully invest their time, energy, and gifts into nurturing these precious lives.

Teaching & Ministry

We are blessed with many gifted preachers within our congregation who regularly bring fresh manna from heaven. Their ministry strengthens and encourages us week by week.

It is also a continual encouragement that Pastor Marie and our brothers and sisters in New Wine Church Tain continue to bring a strong Full Gospel witness in their community, working in fellowship with other local churches across denominations.

Fellowship & Community

Several of our ladies continue to participate in the West Side Ladies Prayer Fellowship, enjoying rich fellowship with women from neighbouring congregations. They also join, on occasion, with the Stornoway Ladies Prayer Fellowship, helping to strengthen connections across the wider church community.

Our Sunday evening gatherings in the Fàilte Centre remain a blessing — Holy Spirit–led times of worship, testimony, and prayer ministry that refresh and uplift all who attend.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Achievement and performance (Stornoway) (continued)

Acknowledgements

We extend sincere thanks to Aly Lockett for his faithful service as church treasurer, and to all our leaders, worship leaders, preachers, and faithful members who serve the body of Christ with dedication.

We are pleased to welcome Chris Hutcheson from New Wine Church Tain, who joined the Board of Trustees at the beginning of the year. We are grateful for his commitment and the support he brings to the team.

Looking Ahead

We move forward with expectation — believing for increase and fruitfulness across our region, our nation, and the nations. **The LORD is good; His love endures forever, and His faithfulness continues to all generations. Amen.**

Reserves Policy

Any reserves will be carried over to the following year and used to continue our activities.

Financial Review

The Statement of Financial Activities shows total incoming resources for the year of £84,000 (2024: £58,013) and total expenditure of £73,399 (2024: £122,311). At 31 December 2025 there was a surplus of £10,601 (2024: deficit of £64,298). The total funds were £31,220 (2024: £20,619) at the year end.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on and signed on their behalf by:

Signed by:


836255EDD9884C0...
Name: Lorraine Graham

Date: 3 July 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE CHURCH FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Jenna Fair

9C3428960B23495...

Jenna Fair BA (Hons) ACCA

Wbg Services LLP

168 Bath Street

Glasgow

G2 4TP

Date: 3 July 2026

NEW WINE CHURCH**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2025**

(Including an Income and Expenditure Account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	84,000	-	84,000	58,013	-	58,013
Total income		84,000	-	84,000	58,013	-	58,013
Expenditure on:							
Charitable activities	5	73,399	-	73,399	122,311	-	122,311
Total expenditure		73,399	-	73,399	122,311	-	122,311
Net income/(expenditure)		10,601	-	10,601	(64,298)	-	(64,298)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		10,601	-	10,601	(64,298)	-	(64,298)
Funds reconciliation							
Total funds brought forward	10	20,619	-	20,619	84,917	-	84,917
Total funds carried forward	10	31,220	-	31,220	20,619	-	20,619

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

All income and expenditure derive from continuing activities.

NEW WINE CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Current assets:			
Debtors	8	9,370	13,600
Cash at bank and in hand		23,170	8,273
Total current assets		32,540	21,873
Liabilities:			
Creditors falling due within one year	9	(1,320)	(1,254)
Net current assets		31,220	20,619
Net assets		31,220	20,619
The funds of the charity:			
Unrestricted funds	10	31,220	20,619
Total charity funds		31,220	20,619

Approved by the trustees and signed on their behalf by:

Signed by:

836255EDD9884C0...

Name: Lorraine Graham

Date: 3 July 2026

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 10.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Tangible fixed assets and depreciation

All assets costing £500 are capitalised and valued at historical cost.

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

(i) Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NEW WINE CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****1. Accounting Policies (continued)****(k)Taxation**

The company is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The Charity is a registered Scottish charity.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Travel expenses of £nil (2024: £Nil) were reimbursed to trustees during the year (2024: £nil). Expenses totalling £nil were waived by trustees during the year (2024: £nil).

During the year no donations were made by the trustees to the charity (2024: None).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

4. Income from donations and legacies

	2025	2024
	£	£
Donations	84,000	58,013
	<u>84,000</u>	<u>58,013</u>

5. Analysis of expenditure on charitable activities

	2025	2025	2024	2024
	£	Total	£	Total
		£		£
Wages	22,754	22,754	19,840	19,840
Pensions	1,152	1,152	919	919
Hall hire	2,400	2,400	4,275	4,275
Donations	6,704	6,704	7,610	7,610
Ministerial expenses	10,800	10,800	10,800	10,800
Sound and media	291	291	475	475
Rent	3,010	3,010	3,063	3,063
Admin and payroll	2,209	2,209	1,078	1,078
General expenditure	1,553	1,553	532	532
Materials	113	113	345	345
Gifts	20,173	20,173	3,630	3,630
Transfer of funds to Eilean Siar				
Foodbank	-	-	67,917	67,917
Insurance	920	920	573	573
Governance costs	1,320	1,320	1,254	1,254
	<u>73,399</u>	<u>73,399</u>	<u>122,311</u>	<u>122,311</u>

NEW WINE CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****6. Net income/(expenditure) for the year**

This is stated after charging:	2025	2024
	£	£
Independent examination fee	1,320	1,254

7. Analysis of staff costs

	2025	2024
	£	£
Salaries & wages	16,539	16,198
Pension contributions	1,152	919
Social security costs	6,215	3,642
	<u>23,906</u>	<u>20,759</u>

No employee received remuneration amounting to more than £60,000 in the year (2024: £nil)

8. Debtors

	2025	2024
	£	£
Prepayments	274	396
Other debtors	9,096	13,204
	<u>9,370</u>	<u>13,600</u>

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,320	1,254
	<u>1,320</u>	<u>1,254</u>

10. Analysis of charitable funds

Analysis of Fund movements	2023 Balance b/fwd £	Income £	Expenditure £	Transfers £	2024 Fund c/fwd £
Unrestricted funds					
General funds	84,917	58,013	(122,311)	-	20,619
Total unrestricted funds	<u>84,917</u>	<u>58,013</u>	<u>(122,311)</u>	<u>-</u>	<u>20,619</u>
TOTAL FUNDS	<u>84,917</u>	<u>58,013</u>	<u>(122,311)</u>	<u>-</u>	<u>20,619</u>

Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Transfers £	2025 Fund c/fwd £
Unrestricted funds					
General funds	20,619	84,000	(73,399)	-	31,220
Total unrestricted funds	<u>20,619</u>	<u>84,000</u>	<u>(73,399)</u>	<u>-</u>	<u>31,220</u>
TOTAL FUNDS	<u>20,619</u>	<u>84,000</u>	<u>(73,399)</u>	<u>-</u>	<u>31,220</u>

NEW WINE CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****10. Analysis of charitable funds (continued)**

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

11. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Debtors	13,600	-	13,600
Bank & cash	8,273	-	8,273
Creditors due < 1 year	(1,254)	-	(1,254)
	<u>20,619</u>	<u>-</u>	<u>20,619</u>
	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Debtors	9,370	-	9,370
Bank & cash	23,170	-	23,170
Creditors due < 1 year	(1,320)	-	(1,320)
	<u>31,220</u>	<u>-</u>	<u>31,220</u>

New Wine Church

Scotland - Charity number SC035127

Accounts

CHARITY NO: SC035127

**NEW WINE CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

NEW WINE CHURCH

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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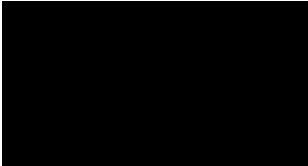
NEW WINE CHURCH

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: New Wine Church

Registered Office and Operational Address: 46 Garrabost
Isle of Lewis
Western Isles
HS2 0PW

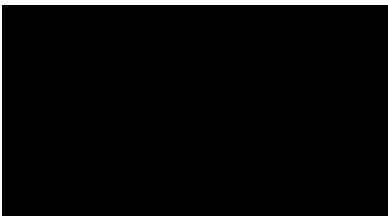
Charity Registration Number: SC035127

Trustees: 

Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: Bank of Scotland
47 Cromwell St
Isle of Lewis
Stornoway
Western Isles
HS1 2DD

Bank of Scotland
Tower Street
Tain
IV19 1DY



NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors present their annual report and financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and 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 legal and administrative information on page one forms part of this report.

Structure, Governance and Management Governing Document:

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are nominated and seconded by existing trustees. Any new trustees will be appointed on unanimous approval of the church leadership.

Objectives and aims

Advancement of Religion.

Significant activities

Sunday services:

Sunday morning church service 11am. Barvas and Brue Community Hall.

Sunday evening church service 7pm. Failte Centre, Bayhead, Stornoway.

Foodbank:

11-2pm

Monday, Wednesday, and Friday

Ladies Meeting:

11am every Thursday

Achievement and performance

Charitable activities:

- Regular services throughout the recording period.
- The church will continue its present initiatives into the forthcoming years.

Achievement and performance (Tain)

We thank God for your continued support and prayer over the last few months.

After 17 years meeting in the Duthac Center we moved in December to the YMCA, we were grateful to the caretakers who continued to bless us in every way possible, but God opened up the YMCA for us at a time when we had to seriously look at reducing our financial outgoings. We continue to follow God's instruction on tithing, stewarding what we have and sowing our seed into our local and international mission expecting a harvest as He promises in His Word.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Achievement and performance (Tain) (continued)

Just when we thought things were looking up, we were hit with the news that our three leaders are planning to move from the area this year. Three families now attend another meeting the second and fourth Sunday of the month, but God has encouraged us to speak His Word, to encourage one another and by the Power of His Spirit we have seen and heard testimony after testimony to His goodness and faithfulness.

We believe that the children's work will be reinstated in due course.

The hospitality and music ministry are continuing, and changes have ushered in a freedom in the Spirit.

Many of the Ladies continue to attend the Aglow meetings and the Men's Ministry is currently on hold.

OUTREACH

Christian Outreach Group continue to organize the **Good Friday event**, A Stall at the Christmas switching on of the lights where we share the message of Christmas and offer opportunity to pray for individuals.

During the annual summer **book Festival** all 5 Tain churches have come together to celebrate the most ancient and bestseller of all time THE BIBLE. This has been a huge success and one of the benefits was the introduction of the **Churches together** Facebook page advertising different meeting times.

Road To Recovery

This is a Free Church addiction program which we continue to partner with every Tuesday evening, and we are greatly encouraged to see it numbers grow.

Cast Highland

We are pleased to see this ministry go from strength to strength. Founded by two of our members we continue to play an active part in the management and operational work of the charity. It reaches so many in the community through the Foodbank, addiction programs, benefit advice and a 'Warm Space' at the Mansfield Estate Hub over the autumn and winter months on a Friday evening. We are privileged to share this work again with the local churches.

Tain Royal Academy have had their doors open to us for their chaplain week where we share the good news of Jesus at the school assemblies.

I personally am blessed by the fellowship and prayer time every six weeks with the different ministers in the area.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Achievement and performance (Tain) (continued)

In closing I would like to take this opportunity to honor and thank Carol, Ingrid and Roy for their amazing giftings and faithful support over the years in leadership. Their servant hearts have been exemplary, and they will be greatly missed. We pray blessing protection and provision over them as we all negotiate this time of transition.

We appreciate and thank , praying super abundant blessings from us all here to all of you for your continued support and prayer covering.

Achievement and performance (Stornoway)

Our prophetic declaration for this year is “The Year Of The Overcomer”.

1 John 5: 4 says, “Whatever is born of God overcomes the world. And this is the victory that has overcome the world—our faith.”

And **Revelation 12: 11** says, “They overcame by the blood of the Lamb and by the word of their testimony.”

We are grateful to our heavenly Father for his continued faithfulness over another year.

All that the Lord has prophetically promised is now nearer than when we first believed which is an exciting prospect. Bring it on, Lord!

It never ceases to amaze how quickly time passes as the years go by.

How easy it would be to let go of the prophetic vision and promises that we have been standing, declaring, believing and contending for.

We have a faithful Father who always keeps his promises to people who are willing to stand and not give up.

There is a powerful promise in **Galatians 6:9**.

9 Let us not grow weary while doing good, for in due season we shall reap if we do not lose heart.

It is encouraging to know that the times and the seasons are in the hands of the One who has promised a bountiful harvest to those who don't grow weary and give up.

Hebrews 6: 11 - 12 encourages us....

11 And we desire that each one of you show the same diligence to the full assurance of hope until the end, **12** that you do not become sluggish and lazy, but imitate those who through faith and patience inherit the promises.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Achievement and performance (Stornoway) (continued)

The good news is that the Holy Spirit provides the faith and the patience to all who simply walk every day in dependence upon Him and his strength.

The past year has probably been one of our quietest in terms of visiting ministries.

However, we were blessed in August 2024 when [REDACTED] felt called to the island and came and joined with us. They have been a great blessing and encouragement.

We did have a return visit from [REDACTED] from Oklahoma, USA, in December 2024 and were greatly encouraged by his ministry and the precious fruit that it yielded when [REDACTED] was born again into the kingdom.

We were also encouraged in February 2025 by [REDACTED] ministry.

Our children's church is a blessing to us as the youngsters grow in their understanding and their awareness of the Lord and his goodness. A big shout out to those who give their time and gifts to sow into these precious young lives.

It is a blessing to have so many of our congregation who are gifted preachers and who regularly bless us with fresh manna from heaven.

Several of our ladies are active in the West Side Ladies Prayer Fellowship which is a great opportunity to fellowship with ladies from other church congregations.

Sunday evenings in the Failte Centre in Stornoway are also a blessing as the meetings are a Holy Spirit-led time of worship, testimony, and prayer ministry.

A big thank you again to [REDACTED] for his work as church treasurer, and to all of our leaders, worship leaders, preachers, and faithful members of our local body of believers.

Eternity will reveal the full extent of the fruit of your faithfulness.

Meanwhile, we press onwards and upwards in full expectation of the blessing of increase and fruitfulness across our region, our nation, and the nations.

The LORD is good, his love endures forever, and his faithfulness continues to all generations, Amen.

Reserves Policy

Any reserves will be carried over to the following year and used to continue our activities.

NEW WINE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

The Statement of Financial Activities shows total incoming resources for the year of £58,013 (2023: £115,748) and total expenditure of £122,311 (2023: £103,951). At 31 December 2024 there was a deficit of £64,298 (2023: surplus of £11,797). The total funds were £20,619 (2023: £84,917) at the year end.

On 14 December 2023, Eilean Siar Foodbank separated from New Wine Church to become an independent Scottish Charitable Incorporated Organisation (SCIO), registered as SC053013. As a result, New Wine Church transferred £67,917 in foodbank funds to the new charity during the financial year ending 31 December 2024. Although this transfer contributed to a deficit of £64,298 for the year, the trustees of New Wine Church continue to view the charity as a going concern.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

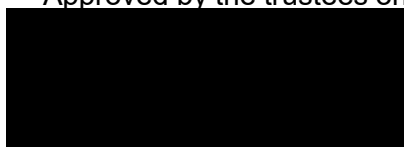
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on and signed on their behalf by:



Date: 22 July 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NEW WINE CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

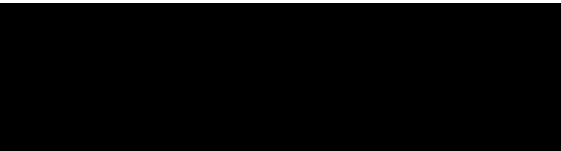
Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 22 July 2025

NEW WINE CHURCH**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2024**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:							
Donations and legacies	4	58,013	-	58,013	115,748	-	115,748
Total Income		58,013	-	58,013	115,748	-	115,748
Expenditure on:							
Raising funds	5	-	-	-	5,412	-	5,412
Charitable activities	6	122,311	-	122,311	98,539	-	98,539
Total Expenditure		122,311	-	122,311	103,951	-	103,951
Net (expenditure)/income		(64,298)	-	(64,298)	11,797	-	11,797
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(64,298)	-	(64,298)	11,797	-	11,797
Funds reconciliation							
Total Funds brought forward	10	84,917	-	84,917	73,120	-	73,120
Total Funds carried forward	10	20,619	-	20,619	84,917	-	84,917

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

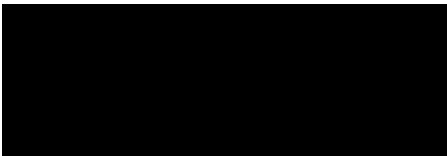
All income and expenditure derive from continuing activities.

NEW WINE CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
Current assets:			
Debtors	8	13,600	6,835
Cash at bank and in hand		8,273	79,276
Total Current Assets		21,873	86,111
Liabilities:			
Creditors falling due within one year	9	(1,254)	(1,194)
Net Current assets		20,619	84,917
Net assets		20,619	84,917
The funds of the charity:			
Restricted income funds	10	-	-
Unrestricted funds	10	20,619	84,917
Total charity funds		20,619	84,917

Approved by the trustees and signed on their behalf by:



Date: 22 July 2025

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 10.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Tangible fixed assets and depreciation

All assets costing £500 are capitalised and valued at historical cost.

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

(i) Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies (continued)

(k) Taxation

The company is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The Charity is a registered Scottish charity.

3. Related party transactions and trustees’ expenses and remuneration

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Travel expenses of £nil (2023: £Nil) were reimbursed to trustees during the year (2023: £nil). Expenses totalling £nil were waived by trustees during the year (2023: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2023: none).

4. Income from donations and legacies

	2024 £	2023 £
Donations	58,013	115,748
	<u>58,013</u>	<u>115,748</u>

5. Analysis of expenditure on raising funds

	2024 £	2024 Total £	2023 £	2023 Total £
Raising funds	-	-	5,412	5,412
	<u>-</u>	<u>-</u>	<u>5,412</u>	<u>5,412</u>

NEW WINE CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024****6. Analysis of expenditure on charitable activities**

	2024	2024	2023	2023
	£	Total	£	Total
		£		£
Wages	19,840	19,840	31,870	31,870
Pensions	919	919	1,394	1,394
Hall Hire	4,275	4,275	4,990	4,990
Advertising	-	-	455	455
Donations	7,610	7,610	15,467	15,467
Ministerial expenses	10,800	10,800	10,800	10,800
Sound and media	475	475	1,060	1,060
Building	-	-	3,310	3,310
Rent	3,063	3,063	9,769	9,769
Telephone and internet	-	-	494	494
Admin and payroll	1,078	1,078	1,488	1,488
General expenditure	532	532	3,063	3,063
Fuel vouchers	-	-	1,500	1,500
Materials	345	345	168	168
Gifts	3,630	3,630	7,117	7,117
Transfer of funds to Eilean Siar				
Foodbank	67,917	67,917	-	-
Insurance	573	573	1,395	1,395
Governance costs	1,254	1,254	1,194	1,194
	<u>122,311</u>	<u>122,311</u>	<u>98,539</u>	<u>98,539</u>

7. Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Independent examination fee	<u>1,254</u>	<u>1,194</u>

8. Debtors

	2024	2023
	£	£
Prepayments	396	399
Other debtors	<u>13,204</u>	<u>6,436</u>
	<u>13,600</u>	<u>6,835</u>

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,254	1,194
	<u>1,254</u>	<u>1,194</u>

10. Analysis of charitable funds

Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
Unrestricted funds					
General funds	73,120	115,748	(103,951)	-	84,917
Total unrestricted funds	<u>73,120</u>	<u>115,748</u>	<u>(103,951)</u>	<u>-</u>	<u>84,917</u>
TOTAL FUNDS	<u>73,120</u>	<u>115,748</u>	<u>(103,951)</u>	<u>-</u>	<u>84,917</u>

Analysis of Fund movements	2023 Balance b/fwd £	Income £	Expenditure £	Transfers £	2024 Fund c/fwd £
Unrestricted funds					
General funds	84,917	58,013	(122,311)	-	20,619
Total unrestricted funds	<u>84,917</u>	<u>58,013</u>	<u>(122,311)</u>	<u>-</u>	<u>20,619</u>
TOTAL FUNDS	<u>84,917</u>	<u>58,013</u>	<u>(122,311)</u>	<u>-</u>	<u>20,619</u>

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

11. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Debtors	6,835	-	6,835
Bank & Cash	79,276	-	79,276
Creditors due < 1 year	(1,194)	-	(1,194)
	<u>84,917</u>	<u>-</u>	<u>84,917</u>

NEW WINE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

11. Net assets over funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Debtors	13,600	-	13,600
Bank & Cash	8,273	-	8,273
Creditors due < 1 year	(1,254)	-	(1,254)
	<u>20,619</u>	<u>-</u>	<u>20,619</u>