CHARITY NO: SC035127

NEW WINE CHURCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

NEW WINE CHURCH

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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:	[redacted]
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

[redacted]

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.

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.

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:

[redacted]

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.

[redacted]

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:

[redacted]

Date: 22 July 2025

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.

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.

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
	58,013	115,748

5. Analysis of expenditure on raising funds

	2024 £	2024 Total £	2023 £	2023 Total £
Raising funds	-	-	5,412	5,412
	-	-	5,412	5,412

6. Analysis of expenditure on charitable activities

	2024 £	2024 Total £	2023 £	2023 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
	122,311	122,311	98,539	98,539

7. Net income/(expenditure) for the year

This is stated after charging:	2024 £	2023 £
Independent examination fee	1,254	1,194

8. Debtors

	2024 £	2023 £
Prepayments	396	399
Other debtors	13,204	6,436
	13,600	6,835

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,254	1,194
	1,254	1,194

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	73,120	115,748	(103,951)	-	84,917
TOTAL FUNDS	73,120	115,748	(103,951)	-	84,917

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	84,917	58,013	(122,311)	-	20,619
TOTAL FUNDS	84,917	58,013	(122,311)	-	20,619

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)
	84,917	-	84,917

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)
	20,619	-	20,619