CHARITY NO: SC035127

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."

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.

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.

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.

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:

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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

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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:

Name: Lorraine Graham

Date: 3 July 2026

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.

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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.

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
	84,000	58,013

5. Analysis of expenditure on charitable activities

	2025 £	2025 Total £	2024 £	2024 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
	73,399	73,399	122,311	122,311

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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
	23,906	20,759

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
	9,370	13,600

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,320	1,254
	1,320	1,254

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

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	20,619	84,000	(73,399)	-	31,220
TOTAL FUNDS	20,619	84,000	(73,399)	-	31,220

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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)
	20,619	-	20,619

	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)
	31,220	-	31,220