New Life (Aberdeen)

Report and Accounts

Year ended 31 March 2026

Stewardship

Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

NEW LIFE (ABERDEEN)

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Lewis David Campbell Rosemary Campbell David Johnson Alisdair John McKibben
Governing Document	Memorandum and Articles of Association dated 29 July 2014
Company Registration Number	SC471285 (Closed 22nd April 2026 due to conversion to SCIO)
Charity Registration Number	SC030494
Principal Address & Registered Office	1 Endrick Place Aberdeen AB15 6EF
Independent Examiner	Hannah Clack Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Royal Bank of Scotland 40 Albyn Place Aberdeen AB10 1YN

Contents **Page**

NEW LIFE (ABERDEEN)

TRUSTEES ANNUAL REPORT

1 APRIL 2025 – 31 MARCH 2026

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the financial year ended 31 March 2026.

OBJECTIVES, ACTIVITIES, AND ACHIEVEMENTS

New Life is a Christian organisation with a focus on meeting needs, transforming lives, and restoring community; these are expressed in one or more of the following: The advancement of religion and specifically the advancement of the gospel of the Lord Jesus Christ; the prevention or relief of poverty; the advancement of education; the advancement of citizenship or community development; the advancement of the arts, heritage, culture, or science; the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and the relief of those in need by reason of age, ill health, disability, financial hardship, or other disadvantage.

We have taken opportunity to serve and support a number of people in a variety of circumstances. These have included things such as bereavement, job loss, alcoholism, loneliness, relationship troubles, sickness, family disputes, mental health, housing problems, and more. We've served and supported by providing practical help, emotional support, and most importantly spiritual direction and guidance. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

New Life (Aberdeen) is a charitable company limited by guarantee. It is governed by its constitution, and is under the control of the Board of Directors (the charity Trustees). New trustees are recruited by the current trustees and appointed by special resolution in accordance with the articles of association. New trustees are advised of their responsibilities on appointment.

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

FINANCIAL REVIEW, RESERVES POLICY, AND DONATED SERVICES

The trustees monitor the reserves and future commitments to ensure a continuing ability to meet the charity's objectives. The charity ended the year with a small deficit of £468 and as a result the charity held unrestricted funds of £4,530 as at the reporting date. We aim to keep sufficient funds in reserve to meet regular commitments for a period of three months. Our policy is not to use bank overdraft facilities or any other form of debt. The charity complied with the reserves policy throughout the financial year. We are grateful for the time and energy given to the charity by volunteers.

APPROVAL

This trustees annual report was approved by the trustees, as the company directors, and signed on their behalf by:

RCampbell
RCampbell (Jun 29, 2026 12:15:35 GMT+1)

R Campbell
Trustee

Date: Jun 29, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

NEW LIFE (ABERDEEN)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026 on pages 5 to 8 following, which have been prepared on the basis of the accounting policies set out on page 7-8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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

I have completed my examination. I confirm that no matters have come to my attention in connection

1. which gives me reasonable cause to believe that in any material respect 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
   - to prepare 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.

Hannah Clack
Hannah Clack (Jun 29, 2026 16:10:31 GMT+1)

Hannah Clack
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 29, 2026

NEW LIFE (ABERDEEN)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	1,080	-	1,080	2,141
Investments	4	10	-	10	14
Total income and endowments		1,090	-	1,090	2,155
EXPENDITURE ON:					
Charitable activities	5	1,558	-	1,558	1,331
Other		-	-	-	-
Total expenditure		1,558	-	1,558	1,331
Net income/(expenditure)		(468)	-	(468)	824
Transfers between funds		-	-	-	-
Net movement in funds		(468)	-	(468)	824
Reconciliation of funds:					
Total funds brought forward		4,998	-	4,998	4,174
Total funds carried forward		4,530	-	4,530	4,998

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

There were no restricted funds this year or in the previous year.

The notes on page 7-8 form part of these accounts.

NEW LIFE (ABERDEEN)

BALANCE SHEET

AS AT 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
CURRENT ASSETS					
Cash at bank and in hand	6	5,550	-	5,550	6,018
		5,550	-	5,550	6,018
CREDITORS: Amounts falling due within one year	7	(1,020)	-	(1,020)	(1,020)
Net current assets / (liabilities)		4,530	-	4,530	4,998
TOTAL NET ASSETS		4,530	-	4,530	4,998
FUND BALANCES					
Unrestricted Funds					
General funds		4,530	-	4,530	4,998
		4,530	-	4,530	4,998
Restricted Funds		-	-	-	-
		4,530	-	4,530	4,998

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

RCampbell
RCampbell (Jun 29, 2026 12:15:35 GMT+1)

R Campbell

Date: Jun 29, 2026

Company number: SC471285 (Closed 22nd April 2026 due to conversion to SCIO)

Charity number: SC030494

The notes on page 7-8 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Charities and Trustee investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Companies Act 2006. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

There were no costs associated with raising funds during the year.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. There were no restricted funds during the current financial year.

e) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

g) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2026	2025
	£	£
Donations of cash and similar	1,080	2,141
	1,080	2,141

4 Investment income

	2026	2025
	£	£
Bank interest	10	14
	10	14

5 Charitable expenditure

	2026	2025
	£	£
a Costs incurred directly on specific activities		
Insurance	187	172
Office costs	231	36
	418	207
Governance costs		
Independent examiner's fee	1,020	1,020
Other	120	104
	1,140	1,124
Total expenditure	1,558	1,331

The fee payable to the independent examiner for preparing and examining the accounts was £1,020 (2025: £1,020); in addition the charity paid £70 to Stewardship for consultancy services.

6 Cash at Bank and in Hand

	2026	2025
	£	£
Cash at bank with immediate access	5,550	6,018
	5,550	6,018

7 Creditors: liabilities falling due within one year

	2026	2025
	£	£
Accruals	1,020	1,020
	1,020	1,020

8 Transactions with related parties

There have been no transactions with related parties and no payments to trustees for expenses during the current or preceeding year.

9 Events since the year end

For non-adjusting post balance sheet events, disclose:

- On 22nd April 2026 the chairty coverted from a charitable company to the SCIO. The charity expect to produce receipts and payments accounts for 31 March 2027