

**The Fathers House**

**Charity No. SC031916**

**Trustee's Report and**

**Unaudited Accounts 31 December 2024**

**The Fathers House**  
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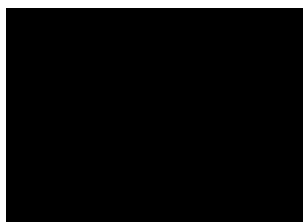
**The Fathers House**  
**Trustees Annual Report**

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

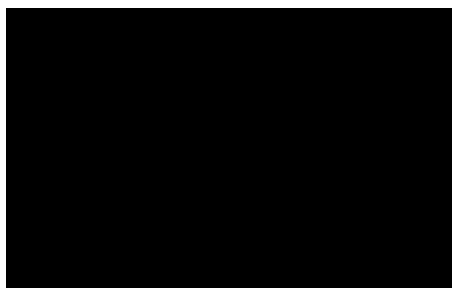
**Charity No. SC031916**

**Principal Office**

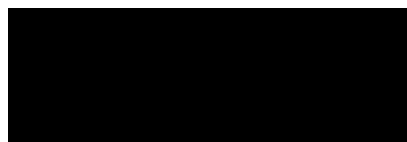


**Trustees**

The following Trustees served during the year:



**Key Management Personnel**



Adviser

Secretary

**Accountants**

Airton Broomhill Consulting  
22 Dempster Street  
Grandhome  
Bridge of Don  
Aberdeen

**Bankers**

Bank of Scotland  
48 Upperkirkgate  
Aberdeen  
AB10 1BA

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## **OBJECTIVES AND ACTIVITIES**

Our purpose as recorded in the constitution is to relieve those in need because of age, ill-health and disability, financial hardship or other disadvantages. This is achieved through donations and tithes received.

The charity has continued its core religious activities in the city, organizing various Christian events such as prayer meetings, conferences, and seminars. In addition, the charity remains active in the Helping Hand Project (Pensioners Club), an outreach program launched in 2012. This initiative aims to engage elderly individuals, typically those over 60, in activities such as crafts, drama, bowling, coffee gatherings, lunch, and basic computer skills training.

## **FINANCIAL REVIEW**

The Father's House experienced a decline in donations and tithes during the period, resulting in a deficit of over £14,000, which was funded by the Trustee. This shortfall is mainly due to an increase in charitable activities, all of which were fully supported by the Trustees. Nevertheless, the Trustees remain committed to sustaining and advancing the charity's work.

In accordance with its financial policy, The Father's House maintains reserves sufficient to cover planned expenditure for the following month. These reserves are expected to grow over time, ensuring they continue to reflect the capital value of the charity's assets.

## **PLANS FOR FUTURE PERIODS**

The trustees intend to continue to provide relief for those in need, disabled and facing financial hardship through befriending services and hospital visits to the sick (in collaboration with hospital chaplains). To achieve this effectively, the trustees will continue to seek donors and improve rental income from the building in partnership with its sister Charity and other organisations.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Trustees are selected from Christians of any denomination and are appointed by the agreement of existing trustees. The Trustees have confidence in the experience and ability of the trustees to administer the activities of the charity. Induction and training will be considered on an ongoing basis, particularly in the event of a new Trustee being appointed.

The trustees are responsible for keeping proper 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for preparing the Trustees' Report and the accounts by applicable law and United

Kingdom Accounting Standards.

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

*Signed:*



Trustee

29<sup>th</sup> September 2025

**Independent Examiner's Report to the Trustees of The Fathers House**

I report on the accounts of The Fathers House for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustee, you are responsible for the preparation of the accounts per the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006. The trustee considers that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations.

As an examiner, it is my responsibility to:

- examine the accounts under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out following Regulation 11 of the Accounts 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 seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records following section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Accounts Regulations have not been met, or
- 2) to which, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: [REDACTED]

[REDACTED]  
Airton Broomhill Consulting  
22 Dempster Street  
Grandhome  
Bridge of Don  
Aberdeen  
29<sup>th</sup> September 2025

**The Fathers House**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

		<b>Total funds  2024 £</b>	<b>Unrestricted  Funds 2024 £</b>	<b>Total funds  2023 £</b>
	<b>Notes</b>			
<b>Income and endowments from:</b>				
Other trading activities	1	<u>3,198</u>	<u>3,198</u>	<u>17,928</u>
<b>Total</b>		<b>3,198</b>	<b>3,198</b>	<b>17,928</b>
<b>Expenditure on:</b>				
Other expenditures	2	<u>(16,880)</u>	<u>(16,880)</u>	<u>(26,319)</u>
<b>Total</b>		<b>(14,682)</b>	<b>(14,682)</b>	<b>(8,391)</b>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income/Expenses</b>	3	<b>(14,682)</b>	<b>(14,682)</b>	<b>(8,391)</b>
Transfers between funds				
<b>Net income before other gains/(losses)</b>		<b>(14,682)</b>	<b>(14,682)</b>	<b>(8,391)</b>
<b>Other gains and losses</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u><b>(14,682)</b></u>	<u><b>(14,682)</b></u>	<u><b>(8,391)</b></u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>(204,891)</u>	<u>(204,891)</u>	<u>(196,500)</u>
<b>Total funds carried forward</b>		<u><b>(219,573)</b></u>	<u><b>(219,573)</b></u>	<u><b>(204,891)</b></u>

**The Fathers House**  
**Statement of Financial Position**  
**as at 31 December 2024**

**Charity No: SC031916**

		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets		-	-
		-	-
<b>Current assets</b>			
Cash at bank and in hand		579	1,275
		579	1,275
<b>Creditors: Amount falling due within one year</b>	<b>7</b>	<b>(250)</b>	<b>(1,004)</b>
<b>Total assets less current liabilities</b>		<b>329</b>	<b>271</b>
<b>Creditors: Amounts falling due after more than one year</b>	<b>8</b>	<b>(219,902)</b>	<b>(205,162)</b>
<b>Total Net assets</b>		<b>(219,573)</b>	<b>(204,891)</b>
<b>The funds of the charity:</b>			
Restricted funds		-	-
Unrestricted funds:			
General funds brought forward		(204,891)	(196,500)
Net movement in funds during the year		(14,682)	(8,391)
<b>Total funds carried forward</b>		<b>(219,573)</b>	<b>(204,891)</b>



## **Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

Unrestricted funds: These are unrestricted funds earmarked by the trustees for particular purposes. These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

Investment income The value of any volunteer help received is not included in the accounts.

## **The Fathers House**

### **Notes to the Accounts**

#### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	50 years Straight line
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#### **Trade and other 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.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



**The Fathers House**  
**Detailed Statement of Financial Activities**

**1. Income from trading activities**

**Income from other trading activities**

	<b>Unrestricted Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental Income including Accommodation	-	-	15,001
Donations and Tithes	3,198	3,198	2,857
	<b>3,198</b>	<b>3,198</b>	<b>17,858</b>

**2. Other expenditures**

**Other expenditure**

	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Insurance		2,697	2,697	6,552
Telephone and Internet		127	127	760
Governance cost and other charitable Activities	<b>3</b>	2,533	2,533	18,655
Software cost		353	353	330
Light and Heat		5,494	5,494	1,413
Bank charges		9	9	
Rates		7	7	381
Repairs and maintances		4,551	4,551	228
		<b>15,772</b>	<b>15,772</b>	<b>28,319</b>

### 3. Governance cost and other charitable activities

Charity activities	500	500
Purchases	492	492
Motor expenses	938	938
Sundry expenses	603	603
	<u>2,533</u>	<u>2,533</u>

### 4. Net income before transfers

	<b>Unrestricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
This is stated after charging:			
Depreciation of owned fixed assets	-	-	-
Independent Examiner's fee	1,358	1,358	400

### 5. Staff cost

No employee received emoluments in excess of £60,000

### 6. Trustees' Remuneration

No trustees received any remuneration or other payments from the charity during the year. Additionally, no trustees were reimbursed for expenses, nor were there any related-party transactions involving trustees.

### 7. Creditors: Amount falling due within one year

	<b>Unrestricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Accruals	250	250	400
Trade creditors	-	-	604
	<u>250</u>	<u>250</u>	<u>1,004</u>

**8. Creditors: Amount falling due more than one year**

	<b>Unrestricted Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Loan from Trustee (C. Ibojie)	219,902	219,902	135,797
Amounts due to related parties	-	-	69,365
	<u><b>219,902</b></u>	<u><b>219,902</b></u>	<u><b>205,162</b></u>