

Charity registration number SC048167 (Scotland)

REHOBOTH CHARITABLE TRUST SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

REHOBOTH CHARITABLE TRUST SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC048167

Principal address



Independent examiner

Thyme Accounting & Tax Ltd
36 Angusfield Avenue
Aberdeen
AB15 6AQ

REHOBOTH CHARITABLE TRUST SCIO

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 13

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements 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 financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

Objectives and activities

The organisation's purposes are:

- (a) the relief of financial hardship among children living in Kerala India by setting up and managing an orphanage which supports children of all ages and provides shelter and accommodation.
- (b) the relief of poverty and distress of individuals in need, in particular but not exclusively the homeless in Aberdeen by the provision of shelter, food and clothes.
- (c) the advancement of religion by the provision of financial assistance for the purpose of construction and maintenance of church buildings and their christian ministries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The financial year 2024 has been another remarkable period of growth and consolidation for Rehoboth Charitable Trust. We have remained steadfast in our mission to embody Christian love in action and to demonstrate the transformative impact of the Gospel in all that we do. Love is our guiding principle: we serve others, we value the whole person, and we strive to make a meaningful difference.

Rehoboth Charitable Trust offers a comprehensive range of services aimed at supporting individuals, families, and communities as they navigate the complex challenges that hinder them from leading fulfilling lives within society. These challenges often lead to homelessness, the risk of becoming homeless, or severe poverty characterised by a lack of food and essential resources.

At Rehoboth, we are committed to continuously improving and evolving our services, embracing innovative approaches to enhance their impact. As Proverbs 19:17 reminds us, "Whoever is generous to the poor lends to the Lord, and He will repay him for his deed." We firmly believe that every act of kindness—no matter how small—can make a difference. These acts positively transform the lives of those we support while also fostering growth and compassion in our own hearts.

Our love is expressed through acts of service, with the aim of reaching out to others, making them feel valued, supported, and loved. By extending a helping hand, we not only address immediate needs but also inspire hope and foster a sense of belonging.

Achievements in 2024

We are proud to report a successful year in fulfilling the Trust's core principles and mission—serving those in need, with significant progress across our key initiatives. Below are highlights of our achievements during the 2024 financial year:

Curry Night – Aberdeen

This year, we continued to organise 'Curry Nights' within the Aberdeen community, providing meals for over 400 individuals. These events were attended by people from diverse ethnic and socio-economic backgrounds. In addition to enjoying the delicious curry, attendees were offered the opportunity to hear the gospel in a welcoming environment. A brief talk on the theme of hope was delivered by our guest speaker, allowing participants to experience Christian love and fellowship.

We believe our Curry Nights have proven to be an effective means of reaching out to those in need within our local community. Increasing numbers of attendees face social isolation and loneliness, and these events have provided a warm and welcoming space for meaningful social interaction. Many have expressed gratitude for the opportunity to connect with others, fostering a sense of belonging.

Our events have supported individuals during times of emotional, spiritual, and psychological need, while also offering the simple yet meaningful pleasure of enjoying a warm, hearty meal. Additionally, we provided 75 hot meals during the Seaton Summer Kids Fun Day event at Seaton Church, further extending our outreach to the wider community.

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Food Voucher Program

Food vouchers were distributed directly to assist individuals in need, enabling them to purchase essential items such as food, groceries, non-alcoholic beverages, and baby food.

During the financial year, we issued food vouchers totalling £750 to individuals experiencing food poverty within Aberdeen and the surrounding areas.

Children Welfare & Support in Kerala, India

1. Semi Orphan Children Support

During the financial year 2024, we continued our support for 15 semi-orphaned children from various parts of Kerala, India. Through our assistance, these children were granted their fundamental rights to education, shelter, warmth, and nourishment.

As Christians, we opened our hearts to these children, embracing them as part of our extended family under God. We provided for them with the same care and commitment we extend to our own children. Our support was unwavering, offered in times of need and without discrimination based on caste, creed, race, or language.

We maintained direct communication with their family members, expressing our heartfelt desire to support and uplift these children in every way possible.

Additionally, we attended to their needs in collaboration with the Government of Kerala by appointing a social worker to oversee the provision of care and to ensure that financial aid reached the appropriate recipients in a timely manner. This approach allowed us to guarantee that 100% of the funds we provided were utilised effectively. While Rehoboth's primary focus remains on the children, ensuring their care and education, we are pleased to report that they have all been happy and healthy. During our visit to India, we had the opportunity to meet the children in person and spend time with them to confirm that their needs were being adequately met.

2. Study Material Distribution

We continued to organise the distribution of study materials at the end of April and the beginning of May 2024, prior to the reopening of schools. Through this initiative, we provided free school kits—including stationery, books, and uniforms—to 675 children in need. Additionally, we supplied 11 laptops to secondary school pupils, supporting families to ensure their children had the necessary tools to continue their education effectively.

Our charity has worked to inspire and motivate children, helping them look forward to the new school year with confidence, equipped with the essential resources to learn and achieve their best. We firmly believe that education is the key to success, and we remain committed to empowering children to strive towards their goals by providing the support they need to reach their full potential and thrive.

The headteacher expressed heartfelt gratitude for our efforts, noting the positive impact our initiatives have had on numerous children and their families.

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Karuthal (Childhood Drugs Awareness - Health & Safety Training)

This year marked another successful milestone with the completion of our childhood drugs awareness and health and safety training seminar. The focus of this initiative, Early Recognition and Prevention of Teen Drug Use, aims to address and mitigate an emerging societal challenge. Our free resources are designed to educate families and raise awareness within the community.

Substance misuse rarely occurs in isolation but often reflects broader issues affecting young people's lives. Our programmes are age-appropriate, multi-disciplinary, and attuned to the wider vulnerabilities faced by children and adolescents. Through early intervention and education, we empower young people to make informed decisions and reduce the impact of substance misuse on both individuals and the broader community.

In Kerala, there is a critical need for awareness and education from a young age, particularly concerning the dangers of drug use and addiction prevalent in modern society. Children in at-risk families often face instability and social isolation, underscoring the importance of proactive measures.

Our work is supported by a robust governance framework that ensures adherence to quality standards, effective safeguarding, and comprehensive risk management. This year, we continued our collaboration with the Government of Kerala to organise Karuthal, a social awareness initiative. Health and safety training sessions were conducted at various locations across the state, with approximately 1,500 children in attendance.

We are confident that these awareness camps will equip the next generation with the resilience and knowledge needed to confront and overcome these challenges.

Church Support

The persecution of Christians in India has sharply increased, and attacks on churches in North India show no sign of abating. Christian homes and properties are under constant threat, with churches being destroyed, along with pastors' residences and other church-owned buildings. During one such attack, there were individuals present in the building, who were forced to flee to escape the fire. In the wake of the initial violence, 400 Christians from the church were compelled to flee the area and are now seeking refuge in camps or neighbouring states, leaving all their homes burnt to the ground.

Christians are facing relentless adversity, with external clashes and internal fear. There seems to be no respite from the violence, and fundamental human rights are being grossly violated. The trauma endured by women, children, and the other affected victims is unfathomable.

In response to the ongoing challenges faced by churches in both Northern and Southern India due to persecution, we have steadfastly continued to provide support. Our assistance has been comprehensive, addressing both the practical and spiritual needs of individuals. This has ranged from ensuring safe housing to offering pastoral care. Additionally, we have delivered vital food supplies, including rice, flour, oil, and other essential provisions for survival, as well as protection against the cold, such as warm coats, shoes, and heating supplies to warm homes. We have also supplied discipleship materials in native languages, including Bibles, children's storybooks, journals, and theology books.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The balance held as unrestricted funds at 31 December 2024 was £3,797 of which all was regarded as free reserves. Actual 3 month cash payments totalled £7,482

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

Reflecting on the year's activities, we can be proud of the tangible differences we have made in the lives of those in need. It is humbling to witness the ongoing acts of kindness within our community, as we collectively serve and uplift one another. As we look forward to 2025, we remain committed to our mission and the practical ways we can continue to serve those in need, inspired by Christ's teachings on love and charity.

The charitable acts we engage in are not merely about providing for others; they are opportunities for us to grow spiritually and deepen our commitment to mercy. We continue to look for ways to embody the Works of Mercy—feeding the hungry, sheltering the homeless, clothing the naked, and caring for the sick—while learning and growing in our understanding of charity and love.

Looking ahead, Rehoboth Charitable Trust is focused on the following goals for the year 2025:

- Curry Nights – Continue organising and expanding Curry Nights in Aberdeen to reach more individuals in need.
- Food Vouchers – Further support individuals facing food insecurity in the Aberdeen area.
- Support for Children and Families in Aberdeen – Provide school uniforms, meals, and support for local Christian schools.
- Increased Support for Orphan and Semi-Orphan Children in Kerala – Expand our efforts to support vulnerable children in Kerala.
- School Kits for Children in Kerala – Continue providing free school kits to children in need across Kerala.
- Karuthal (Childhood Drug Awareness & Health and Safety Training) – Expand and enhance awareness programs for youth in Kerala.
- Church Support – Continue offering support to persecuted Christian communities in India, focusing on both practical assistance and spiritual care. Offer support to Christian churches and ministries across the UK, aiding them in their outreach and community service initiatives.

Structure, governance and management

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

The trustees who served during the year and up to the date of signature of the financial statements were:



The board appoints charity trustees to fill vacancies, and the people serving on the board have power to make changes to the constitution itself.

Under the provision of the constitution, no-one can be a member unless he/she is also a charity trustee of the organisation.

The maximum number of trustees is seven. The minimum number of charity trustees is three.

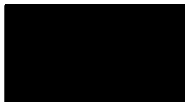
The board may at any time appoint any person to be a charity trustee, by way of a resolution passed by majority vote at a board meeting

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees' report was approved by the Board of Trustees.



Trustee

5 March 2025

REHOBOTH CHARITABLE TRUST SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REHOBOTH CHARITABLE TRUST SCIO

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

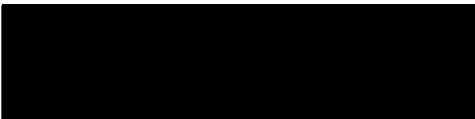
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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



Thyme Accounting & Tax Ltd
36 Angusfield Avenue
Aberdeen
AB15 6AQ

Dated: 5 March 2025

REHOBOTH CHARITABLE TRUST SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Donations and legacies	3	28,190	17,896
		<hr/>	<hr/>
Total income		28,190	17,896
Expenditure on:			
Charitable activities	4	29,959	21,316
		<hr/>	<hr/>
Total expenditure		29,959	21,316
		<hr/>	<hr/>
Net expenditure and movement in funds		(1,769)	(3,420)
Reconciliation of funds:			
Fund balances at 1 January 2024		5,566	8,986
		<hr/>	<hr/>
Fund balances at 31 December 2024		3,797	5,566
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

REHOBOTH CHARITABLE TRUST SCIO

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		3,929		5,666	
Creditors: amounts falling due within one year	10	(132)		(100)	
Net current assets			3,797		5,566
The funds of the charity					
Unrestricted funds	11		3,797		5,566
			3,797		5,566

The financial statements were approved by the trustees on 5 March 2025


Trustee

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Rehoboth Charitable Trust SCIO is a Scottish Charitable Incorporated Organisation (SCIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	28,190	17,896

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Website	75	59
Curry night	325	601
Donations	29,395	20,524
	<u>29,795</u>	<u>21,184</u>
 Share of support and governance costs (see note 5)		
Governance	164	132
	<u>29,959</u>	<u>21,316</u>
 Analysis by fund		
Unrestricted funds	<u>29,959</u>	<u>21,316</u>

5 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	<u>164</u>	<u>132</u>
 Analysed between:		
Independent examiners fee	<u>164</u>	<u>132</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>-</u>	<u>-</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	132	100

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
General funds	5,566	28,190	(29,959)	3,797
Previous year:	At 1 January 2023 £	Incoming resources £	Resources At 31 December expended £	2023 £
General funds	8,986	17,896	(21,316)	5,566

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).