

Charity registration number SC048167 (Scotland)

REHOBOTH CHARITABLE TRUST SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

REHOBOTH CHARITABLE TRUST SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Varghese V Varghese V Samuel R John	
Charity registration	Scotland	SC048167
Principal address	18 Rowett South Place Bucksburn Aberdeenshire Scotland AB21 9GN	
Independent examiner	Thyme Accounting & Tax Ltd 36 Angusfield Avenue Aberdeen AB15 6AQ	

REHOBOTH CHARITABLE TRUST SCIO

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REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements 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 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.

Achievements and performance

The financial year 2025 marked a continued period of growth, stability, and consolidation for Rehoboth Charitable Trust. Throughout the year, the Trust remained firmly committed to its charitable mission of expressing Christian love through practical action and demonstrating the transforming power of the Gospel across all areas of its work. Love remains at the heart of everything we do, guiding our service, shaping our respect for the dignity of every individual, and motivating our commitment to achieve meaningful and lasting impact.

Rehoboth Charitable Trust supports individuals, families, and communities facing complex social challenges that prevent them from living secure and fulfilling lives. These challenges frequently include homelessness or the risk of homelessness, severe poverty, food insecurity, and limited access to essential resources. In responding to these needs, the Trust seeks not only to address immediate hardship but also to promote dignity, inclusion, and long-term hope.

The Trust continues to develop and refine its services, adopting responsive and effective approaches to maximise public benefit. Inspired by Matthew 25:35–40, which teaches that serving the hungry, the stranger, the sick, and the marginalised is an act of service to Christ Himself, the Trust believes that every act of kindness—no matter how small—has the power to transform lives. These acts benefit not only those supported by the Trust but also foster compassion, humility, and spiritual growth within the wider community.

During 2025, Rehoboth Charitable Trust made significant progress in delivering its charitable objectives through a range of initiatives across the UK and India. In Aberdeen, the Trust continued to organise Curry Nights across several communities, providing meals to more than 500 individuals during the year. These events welcomed people from diverse ethnic, cultural, and socio-economic backgrounds and offered a warm and inclusive environment where individuals could share a meal, experience fellowship, and hear a short message of hope rooted in Christian values. Curry Nights proved particularly valuable for individuals experiencing loneliness or social isolation, creating safe spaces for connection and belonging.

In addition to these events, the Trust also provided 30 hot meals at a Christian school in Aberdeen, extending practical support within the local community. Alongside community meals, the Trust continued its Food Voucher Programme, distributing vouchers to individuals and families experiencing food poverty in Aberdeen and surrounding areas. These vouchers enabled recipients to purchase essential items, including food, groceries, baby food, and non-alcoholic beverages. During the year, a total of £1,500 in food vouchers was distributed, providing timely and targeted assistance to those facing financial hardship.

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Internationally, the Trust maintained a strong focus on children's welfare and education in Kerala, India. Continued support was provided to 18 semi-orphaned children from various regions of Kerala, ensuring access to education, shelter, warmth, and adequate nutrition. Guided by Christian values, support was provided without discrimination based on caste, creed, race, or language. In partnership with the Government of Kerala, a qualified social worker was appointed to oversee the programme and ensure that all financial assistance was used appropriately. This governance structure ensured full accountability, with 100% of funds applied for their intended charitable purpose. All supported children remained healthy and well throughout the year, and representatives of the Trust met with them in person during a visit to India to confirm that their needs were being met.

In preparation for the reopening of schools, the Trust organised the distribution of study materials during April and early May 2025. Through this initiative, 1,500 children received free school kits containing stationery, books, and uniforms, while 15 secondary school pupils were provided with laptops to support their continued education. This programme aimed to encourage school attendance and ensure that children were adequately equipped at the start of the academic year. School headteachers expressed appreciation for the initiative and reported positive outcomes for pupils and their families.

The Trust also continued its Karuthal initiative across Kerala, delivering childhood drug awareness and health and safety education. The programme focuses on early prevention of teenage substance misuse, recognising it as a growing social concern often linked to wider emotional and social vulnerabilities. Delivered in collaboration with the Government of Kerala, awareness sessions were conducted across multiple locations and reached approximately 1,300 children during the year. The Trust remains confident that early intervention through education will support resilience, informed decision-making, and improved long-term outcomes for young people.

During 2025, Rehoboth Charitable Trust launched a structured higher education welfare programme to support three students pursuing further and higher education. Recognising the significant financial barriers faced by students from disadvantaged backgrounds, the Trust committed to providing financial assistance for the full four-year duration of each course. This support includes tuition fees, essential study materials, accommodation costs, hostel and mess fees, and other necessary education-related expenses. Appropriate accountability measures are in place to ensure that funds are used exclusively for educational purposes. Through this long-term investment, the Trust aims to promote academic stability, reduce the risk of interruption due to financial hardship, and empower young people to contribute positively to their families and communities.

As part of its wider commitment to education and community development, the Trust also commenced support for the construction of a school in a tribal area during the year. This project is intended to benefit underprivileged children who currently have limited access to safe, structured, and quality educational facilities. By strengthening local infrastructure and creating sustainable learning opportunities, the Trust seeks to address educational inequality and contribute to improved long-term outcomes for children in marginalised communities.

During the year, the persecution of Christians in India intensified, particularly in northern regions, where attacks on churches, pastors' homes, and Christian-owned properties continued. In several cases, congregations were forced to flee after buildings were destroyed. In one incident, approximately 300 Christians were displaced and sought refuge in camps or neighbouring states. The impact of this violence has been profound, particularly for women and children, resulting in trauma, displacement, and insecurity and representing a serious violation of fundamental human rights.

In response, Rehoboth Charitable Trust continued to support affected churches and communities across both Northern and Southern India. Assistance included access to safe shelter, pastoral care, food supplies such as rice, flour, and cooking oil, essential items for warmth, and the provision of discipleship resources in local languages, including Bibles, children's books, journals, and theological materials.

Reflecting on the year, the Trustees are grateful for the tangible differences achieved through acts of service, generosity, and compassion. It has been humbling to witness the commitment of supporters, volunteers, and partners working together to serve those in need. Looking ahead to 2026, Rehoboth Charitable Trust remains steadfast in its mission, inspired by Christ's teachings on love, mercy, and charity. The Trust's work continues to focus not only on responding to immediate needs but also on nurturing dignity, faith, and long-term hope. As the Trust seeks to embody the Works of Mercy feeding the hungry, sheltering the homeless, clothing the naked, and caring for the sick-it remains committed to strengthening communities and offering lasting hope to those it serves.

Financial review

REHOBOTH CHARITABLE TRUST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Plans for future periods

Looking ahead, Rehoboth Charitable Trust is focused on the following goals for 2026:

- 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 efforts to support vulnerable children.
- 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 en-hance awareness programmes for young people in Kerala.
- Children's Higher Education Welfare – Continue supporting higher education and in-crease assistance for the school building project to equip children for their future.
- Church Support – Continue offering practical and spiritual support to persecuted Christian communities in India and support Christian churches and ministries across the UK 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:

A Varghese
V Varghese
V Samuel
R John

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 2025

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

Vigi

V Varghese

Trustee

23 March 2026

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 2025, which are set out on pages 6 to 11.

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.

W Sim

Wilma A Sim FCCA (non-practicing)
Thyme Accounting & Tax Ltd
36 Angusfield Avenue
Aberdeen
AB15 6AQ

Dated: 23 March 2026

REHOBOTH CHARITABLE TRUST SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	102,452	28,190
Total income		102,452	28,190
Expenditure on:			
Charitable activities	4	102,299	29,959
Total expenditure		102,299	29,959
Net income/(expenditure) and movement in funds		153	(1,769)
Reconciliation of funds:			
Fund balances at 1 January 2025		3,797	5,566
Fund balances at 31 December 2025		3,950	3,797

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		4,082		3,929	
Creditors: amounts falling due within one year	10	<u>(132)</u>		<u>(132)</u>	
Net current assets			<u>3,950</u>		<u>3,797</u>
The funds of the charity					
Unrestricted funds	11		<u>3,950</u>		<u>3,797</u>
			<u>3,950</u>		<u>3,797</u>

The financial statements were approved by the trustees on 23 March 2026

Vigi
V Varghese
Trustee

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	102,452	28,190

REHOBOTH CHARITABLE TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Website	-	75
Curry night	590	325
Donations	101,577	29,395
	<u>102,167</u>	<u>29,795</u>
Share of support and governance costs (see note 5)		
Governance	132	164
	<u>102,299</u>	<u>29,959</u>
Analysis by fund		
Unrestricted funds	<u>102,299</u>	<u>29,959</u>

5 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	<u>132</u>	<u>164</u>
Analysed between:		
Independent examiners fee	<u>132</u>	<u>164</u>

6 Net movement in funds

	2025	2024
	£	£
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 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 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

	2025 £	2024 £
Accruals and deferred income	132	132

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 2025 £	Incoming resources £	Resources At 31 December expended £	2025 £
General funds	3,797	102,452	(102,299)	3,950

Previous year:	At 1 January 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
General funds	5,566	28,190	(29,959)	3,797

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).