The Fathers House

Charity No. SC031916

Trustee's Report and

Unaudited Accounts 31 December 2025

Contents

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC031916

Principal Office

Caroline Place
Aberdeen
Scotland
AB25 2TH

Trustees
The following Trustees served during the year:

Mrs Cynthia O. Ibojie

Pastor Lucas Njenga

Mr Eje Ibojie

Key Management Personnel

Mrs Henrietta Abraham	Adviser
Mrs Ebinehita Sinteh	Secretary

Accountants
Airton Broomhill Consulting
22 Dempster Street
Grandhome
Bridge of Don
Aberdeen

Bankers
Bank of Scotland
48 Upperkirkgate
Aberdeen
AB10 1BA

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 offerings.

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 partnership with its sister charity with 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 clubs.

FINANCIAL REVIEW

During the financial period, The Father's House recorded an improvement in overall income, mainly driven by increased donations and offerings from members and supporters of the charity. This growth in voluntary income contributed positively to the charity's financial position and the loan conversion from the trustee (Mrs Ibojie) resulted in a surplus compared to the previous year.

Although the charity reported a surplus for the year, there is still cumulative deficit as the end of the year. This position arose primarily from the consistent deficit the charity had over the years. In addition, most of the charity expenditure are essential premises-related expenditure associated with maintaining and operating a safe and suitable environment for worship, community outreach, and the delivery of the charity's activities. These costs represent core operational investments that support the charity's ongoing mission and service to the community.

Encouragingly, the charity experienced an improvement in income during the year, reflecting continued engagement and support for the work of The Father's House. The Trustees have continued to monitor expenditure carefully and remain committed to prudent financial management and the long-term sustainability of the charity.

The Trustees remain confident in the future direction of the organisation and continue to explore opportunities to strengthen and diversify income streams, encourage regular giving, and support sustainable growth. The charity also continues to benefit from the active commitment and support of its Trustees, who remain fully dedicated to ensuring the charity can continue delivering its charitable objectives effectively.

In line with its established financial policy, The Father's House maintains a reserves level designed to cover at least one month of planned operational expenditure. This reserves approach provides a safeguard against unexpected financial pressures and supports the charity's ability to continue its activities without interruption. Over time, the Trustees aim to gradually increase the level of reserves so that they not only support short-term financial stability but also reflect the long-term capital value of the charity's assets and operational needs.

PLANS FOR FUTURE PERIODS

The Trustees intend to continue delivering support to individuals who are in need, including those who are elderly, disabled, unwell, or experiencing financial hardship. A key part of this support will remain the provision of befriending services, which aim to reduce loneliness and social isolation within the community. Through regular contact, visits, and communication, volunteers and members of the charity seek to provide emotional support, companionship, and encouragement to vulnerable individuals who may otherwise feel isolated.

In addition to befriending services, the Trustees plan to continue supporting individuals who are unwell through hospital visitation programmes. These visits will be carried out in collaboration with hospital chaplains and in accordance with hospital guidelines and safeguarding requirements. The purpose of these visits is to offer comfort, reassurance, and pastoral support to patients during times of illness or recovery. The Trustees recognise that such engagement plays an important role in improving wellbeing and providing emotional and spiritual support to those facing health challenges.

To ensure that these charitable activities are delivered effectively and sustainably, the Trustees will continue to focus on strengthening the charity’s financial position. One of the primary strategies will be to actively seek ongoing support from donors, supporters, and well-wishers who share the charity’s mission and values. Efforts will include encouraging regular giving, building relationships with existing donors, and identifying opportunities to engage new supporters who are willing to contribute to the charity’s work.

Overall, the Trustees remain committed to maintaining and expanding services that support vulnerable members of the community. Through careful planning, collaboration with partner organisations, and responsible financial management, the charity aims to strengthen its capacity to provide meaningful and lasting support to those who rely on its services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust, and constitutes an “incorporated” 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.

Mrs. Cynthia Ibojie
Trustee
27th July 2026

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 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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.

Ola Soyombo
Airton Broomhill Consulting
22 Dempster Street
Grandhome
Aberdeen
27th July 2026

The Fathers House
Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Total funds 2025 £	Unrestricted Funds 2025 £	Total funds 2024 £
Income and endowments from:				
Other trading activities	1	5,217	5,217	3,198
Donation from Trustee	1	113,112	113,112	-
Total		118,329	118,329	3,198
Expenditure on:				
Total		(12,178)	(12,178)	(26,319)
Net gains on investments		-	-	-
Net income/Expenses	3	106,151	106,151	(14,682)
Transfers between funds		-	-	-
Other gains and losses		-	-	-
Net movement in funds		**106,151**	**106,151**	**(14,682)**
Reconciliation of funds:				
Total funds brought forward		(219,573)	(219,573)	(204,891)
Total funds carried forward		**(113,422)**	**(113,422)**	**(219,573)**

The Fathers House
Statement of Financial Position
as at 31 December 2025

Charity No: SC031916

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets		-	-
		-	-
Current assets			
Cash at bank and in hand		138	579
		138	579
Creditors: Amount falling due within one year	7	(450)	(250)
Total assets less current liabilities		(312)	271
Creditors: Amounts falling due after more than one year	8	(113,110)	(205,162)
Total Net assets		**(113,422)**	**(204,891)**
The funds of the charity:			
Restricted funds		-	-
Unrestricted funds:			
General funds brought forward		(219,573)	(204,891)
Net movement in funds during the year		106,151	(14,682)
Total funds carried forward		**(113,422)**	**(219,573)**

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

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 to write off each asset over its estimated useful life:

Freehold property	50 years Straight line

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.

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.

1. Income from trading activities

Income from other trading activities

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations and Offerings	4,622	4,622	-
Donations from Trustee (Loan conversion to donation)	113,112	113,112	-
Christmas Party, Senior Clubs Party & Gifts	595	595	3,198
	118,329	**118,329**	**3,198**

2. Support costs and Other expenditures

	Notes	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Insurance		3,194	3,194	2,697
Telephone and Internet		448	448	127
Governance cost and other charitable Activities	**3**	1,337	1,337	2,533
Software cost		264	264	353
Light and Heat		3,443	3,443	5,494
Bank charges		13	13	9
Rates		46	46	7
Repairs and maintances		656	656	4,551
		9,401	**9,401**	**15,772**

3. Charitable activities and other related costs

Charity activities	150	500
Purchases	635	492
Motor expenses	-	938
Sundry expenses	552	603
	1,337	**2,533**

4. Governance costs

	Unrestricted Funds	Total	Total
	2025	**2025**	**2024**
	£	**£**	**£**
This is stated after charging:			
Independent Examiner's fee	1,055	1,055	1,358
Other professional fees	1,722	1,722	-

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

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Accruals	450	450	250
	450	**450**	**250**

8. Creditors: Amount falling due more than one year

	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
Loan from Trustee (Mrs. C. Ibojie)	113,110	113,110	219,902
	113,110	**113,110**	**219,902**

The loan from the Trustee was used to fund the maintenance and repair of the property (on acquisition) where the charitable activities were carried out while the property was still owned by the charity. Following a restructuring, ownership of the property was later transferred to the related entity, Aberdeen Life Centre (SCIO), and the loan has remained within the charitable group since that time.