Report of the Trustees

and Independently Examined Financial Statements for the year ended 5 April 2026

for Abbas Rest – Registered Charity Number SC033166

Kenneth Millar

Association of Charity Independent Examiners

Abbas Rest

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Abbas Rest
Registered Charity Number SC033166
Trustee Annual Report for the year ended 5 April 2026

Current Trustees

Mrs Muriel Wilson
Mr Malcom McNeil
Mr Ian Dickson
Mr Colin Naismith

Other Trustees who served during the year

Contact Address
28 Bellevue Crescent, Ayr, KA7 2DR

Recruitment and Appointment of Trustees
Individuals are recruited and appointed in accordance with the Trust Deed.

Governing Document
Abbas Rest is a Trust. The Trust is administered in accordance with the terms of the Trust Deed.

Charitable Purposes
Abbas Rest promotes the objectives of:

- Prevention or Relief of Poverty
- The Advancement of Education
- The Advancement of Health
- Relief of Those in Need by Reason of Age, Ill Health, Disability, Financial Hardship or Other Disadvantage

Summary of Main Activities / Achievements
Abbas Rest continues to provide vital support and assistance to orphans, vulnerable children, and elderly residents in the provincial town of Chiringa, Malawi. As with many charitable organisations, the charity has faced increasing challenges associated with rising food and supply costs. However, a modest increase in donations during the year has helped offset some of the additional expenditure resulting from inflation and other economic pressures. In response to these challenges, the organisation has implemented several cost-saving measures, including discontinuing the purchase of commercial fertilisers and encouraging the production and use of locally made 'mbeya' fertiliser. This initiative has helped reduce operating costs while promoting sustainable local practices. Despite ongoing global economic uncertainty and fluctuating costs, Abbas Rest has continued to deliver essential support to those most in need. The Trustees are once again commended for their dedication, commitment, and stewardship in ensuring the charity remains able to fulfil its objectives and make a meaningful difference within the community.

Trustees Remuneration and Expenses
No remuneration or expenses were paid to Trustees during the year other than out of pocket expenses.

Reserves & Reserves Policy
All funds held are unrestricted. The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. It is the policy of Abbas Rest to maintain an operating balance sufficient to cover the typical expenses of 12 months, so that its operations can, if necessary, be closed in a manner which does not cause undue distress to its beneficiaries in Malawi.

Approved by the Trustees and signed on their behalf:

Muriel Wilson

Trustee

Date; 15.6.26

ABBAS REST
Charity Number SC033166
Independent Examiner's Report
For the year ended 5 April 2026

I report on the accounts of the charity for the year ended 5 April 2026.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 Charities Accounts (Scotland) 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 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 accounts.

Independent examiner's statement

In the course of 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 in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed: Kenneth Millar Dated: 17/6/26

Kenneth Millar

Association of Charity Independent Examiners

ABBAS REST ORPHANS - Charity Number SC033166

Receipts and Payments Account for the year ended 5 April 2026 (to nearest £)

	2026	2025
	£	£
Receipts		
Donation	29446	27,444
Bank Interest	71	117
HMRC Gift Aid	3724	3,861
Business Banking Loyalty Reward	-	1
Bank Fees Refund	-	2
Total receipts	33,241	31,426
Payments		
Charitable Activities		
Project Costs Abroad	31,500	29,251
General Expenses	647	332
Bank Charges & Other Finance Costs	136	180
Governance Costs	250	250
Total payments	32,533	30,013
Surplus / (Deficit) for the year	708	1,413
Total Funds Brought Forward	18,306	16,893
Total Funds Carried Forward	19,014	18,306

All funds are unrestricted

ABBAS REST ORPHANS - Charity Number SC033166

Statement of Balances at 5 April 2026 (to nearest £)

	2026	2025
	£	£
Bank and Cash in Hand		
Opening Balances	18,306	16,893
Suplus / (Deficit) for year	708	1,413
Closing Balance	19,014	18,306
Balance held as:		
Cash in Bank Account 1	16,709	5,896
Cash in Bank Account 2	2,305	11,159
Plus debtors/ Minus creditors	-	1,250
(Amounts falling due within one year)		
	19,014	18,306

All funds are unrestricted

Approved by the Trustees and signed on their behalf

Date: 15-06-26.

Insert Name: Colin Naismith

Trustee