

SCOTTISH REGISTERED CHARITY NUMBER: SC046035

# **Serve Foundation**

## **Report of the Trustees and Receipts and Payments Accounts for the Year Ended 31 October 2024**

Chas Leigh Brown & Son  
Chartered Certified Accountants  
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Glasgow  
G72 7EP

**SERVE FOUNDATION**

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**for the Year Ended 31 October 2024**

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**SERVE FOUNDATION**  
**TRUSTEES REPORT**  
**For The Year Ended 31 October 2024**

The trustees present their report with the receipt and payments accounts of the charity for the year ended 31 October 2024.

**Trustees, recruitments and appointments**

List of Management/office bearers during the year to 31 October 2024:



Chair/Trustee  
Secretary/Trustee  
Trustee

All of the organisation’s management committee members were selected by the Board of Trustees according to the constitution.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Scottish Charitable Incorporated Organisation with a registered number SC046035. The organisation is governed by its constitution and registered with the Office of Scottish Charity Regulators (OSCR).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Financial Review**

Reserve’s policy, the trustees recognize the need to have reserves in place to ensure the continuation of our work in the event of an unforeseen downturn.

**Objectives and Activities**

The advancement of education, promotion of religious and racial harmony.  
The advancement of environmental protection and improvement.  
The relief of those in need by reason of age, ill health, disability, financial hardship or another disadvantage.

**Activities and Achievements**

Some initial work has been carried out in order to achieve above stated objectives in future periods.

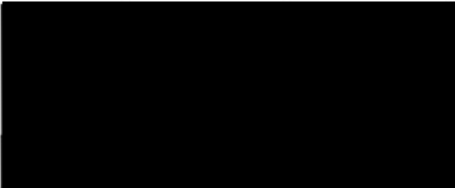
**Trustees Remuneration and Expenses**

All trustees provided their services on voluntary basis and did not receive any remuneration.

**Reserves**

Whilst all funds held by the charity are unrestricted in the terms of the legislation, the trustees have designated some reserves to assist with financial management. Trustees are of the opinion that the reserves are sufficient to enable the charity to maintain its activities at a normal level for the ensuing financial year.

Approved and signed on behalf of Serve Foundation on 03 September 2025:



*Chair*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SERVE FOUNDATION  
For The Year Ended 31 October 2024**

I report on the accounts of the charity for the year ended 31 October 2024 set out on pages three to six.

**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 Trustees Investment (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 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 the independent examiner's report**

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 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 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 8 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.



03 September 2025



Serve Foundation

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## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2023		31	10	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>					<b>2024</b>	<b>2023</b>
Donations	155				155	304
Legacies					-	
Grants	-				-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>304</b>
<b>A2 Receipts from asset &amp; investment sales</b>					<b>2024</b>	<b>2023</b>
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>304</b>
<b>A3 Payments</b>					<b>2024</b>	<b>2023</b>
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	-
Grants and donations					-	
Governance costs:					-	
Audit / accountancy					-	
Insurance	101				101	125
Repairs	-				-	117
Rent					-	-
Sundry					-	
<b>A3 Sub total</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>242</b>
<b>A4 Payments relating to asset and investment movements</b>					<b>2024</b>	<b>2023</b>
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>242</b>
<b>Net receipts / (payments)</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>62</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>62</b>

Section B Statement of balances

2024 2023

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,360				8,360	8,298
	Surplus / (deficit) shown on receipts and payments account	54				54	62
						-	
						-	
	Cash and bank balances at end of year	8,414	-	-	-	8,414	8,360
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Sundry Creditors			-
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
			03/09/2025

## Section C Notes to the Accounts

### C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted and restricted funds are available to be used in accordance with the charity's constitution for stated aims and objectives of the charity.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
			0
		Total	-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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## Serve Foundation

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**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	2024 Total current period to nearest £	2023 Total last period to nearest £
Donations	155				155	304
					-	
					-	
					-	
Total	155	-	-	-	155	304
	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	2024 Total current period to nearest £	2023 Total last period to nearest £
	-		-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

## 3 Gross receipts from other charitable

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	2024 Total current period to nearest £	2023 Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	2024 Total current period to nearest £	2023 Total last period to nearest £
Money expended for charitable purposes					101	242
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	101	242
	-	-	-	-	reference error	reference error