

SCOTTISH REGISTERED CHARITY NUMBER: SC046035

Serve Foundation

Report of the Trustees and Receipts and Payments Accounts for the Year Ended 31 October 2025

Chas Leigh Brown & Son
Chartered Certified Accountants
64 Main Street, Cambuslang
Glasgow
G72 7EP

SERVE FOUNDATION
Contents
for the Year Ended 31 October 2025

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SERVE FOUNDATION
TRUSTEES REPORT
For The Year Ended 31 October 2025

The trustees present their report with the receipt and payments accounts of the charity for the year ended 31 October 2025.

Trustees, recruitments and appointments

List of Management/office bearers during the year to 31 October 2025:

Mohammad Asif Choudhry	Chair/Trustee
Sahira Choudhry	Secretary/Trustee
Asim Jabbar	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 20 August 2026:



Mohammad A Choudhry
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SERVE FOUNDATION
For The Year Ended 31 October 2025**

I report on the accounts of the charity for the year ended 31 October 2025 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.

A. Ahmad

Asrar Ahmad
Chartered Certified Accountant
64 Main Street, Cambuslang
Glasgow
G72 7EP

20 August 2026

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	2025

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 £
A1 Receipts					2025	2024
Donations	138				138	155
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					-	
					-	
A1 Sub total	138	-	-	-	138	155
A2 Receipts from asset & investment sales					2025	2024
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	138	-	-	-	138	155
A3 Payments					2025	2024
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
Repairs/website	157				157	-
Rent					-	-
Sundry					-	
A3 Sub total	157	-	-	-	157	101
A4 Payments relating to asset and investment movements					2025	2024
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	157	-	-	-	157	101
Net receipts / (payments)	(19)	-	-	-	(19)	54
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(19)	-	-	-	(19)	54

APPENDIX 2

Serve Foundation

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Section B Statement of balances

2025

2024

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,414				8,414	8,360
	Surplus / (deficit) shown on receipts and payments account	(19)				(19)	54
						-	
						-	
	Cash and bank balances at end of year	8,395	-	-	-	8,395	8,414
(Agree balances with receipts and payments account(s))							
B2 Investments	Details						
B3 Other assets	Details						
B4 Liabilities	Details						
	Sundry Creditors						
B5 Contingent liabilities	Details						
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name		Date of approval		
			Mohammad A Choudhry		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 ojectives 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
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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
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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

Additional analysis (1)

Analysis of receipts and payments

1 Donations

					2025	2024
	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 £
Donations	138				138	155
					-	
					-	
					-	
Total	138	-	-	-	138	155
	-	-	-	-	-	-

2 Grants

			2025	2024
	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
	-		-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable

					2025	2024
	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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

					2025	2024
	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 £
Money expended for charitable purposes					157	101
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	157	101
	-	-	-	-	reference error	reference error