

**Robert Chebe Foundation**

**Report and Financial Statements  
For the Year Ended 30 November 2024**

**Scottish Charity Number SC051415**

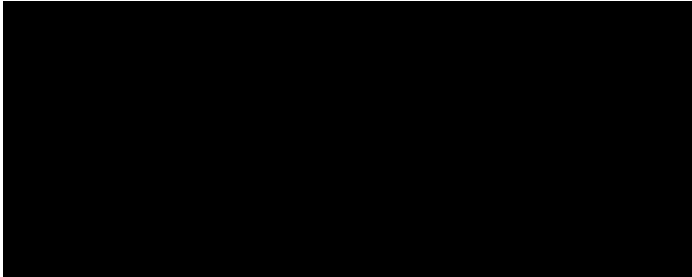
## **Robert Chebe Foundation**

### **Report and Financial Statements For the Year Ended 30 November 2024**

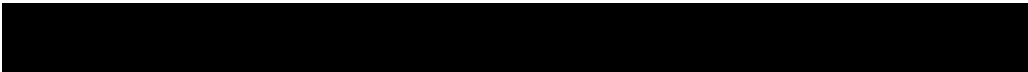
<b>Contents</b>	<b>Page</b>
Trustees Annual Report	3-4
Statement of the Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-10
Independent Examiner's Report	11

**Robert Chebe Foundation  
Trustees' Annual Report and Accounts for the year ended 30 November  
2024  
Scottish Charity Number SC051415**

**Trustees' Annual Report**



**Contact Address**



**Recruitment and Appointment of Trustees**

All of the Robert Chebe Foundation trustees are appointed or reappointed by the members at our annual general meeting which is held in March each year.

**Governing Document**

The Robert Chebe Foundation constitution was written in April 2021 and registered as a Scottish Charitable Incorporated Organisation (SCIO) on 30<sup>th</sup> November 2022. The Scottish Charity number is SC051415.

**Charitable Purposes**

To provide sports and recreational equipment and/or facilities to promote mental and physical wellbeing and to enrich the lives of young people in Scotland and Ghana. To campaign to improve sports and recreational equipment and/or facilities to promote mental and physical wellbeing and to enrich the lives of young people in Scotland and Ghana. To provide the provision of regularly supported physical activity sessions to promote mental and physical wellbeing and to enrich the lives of young people in Scotland and Ghana. To campaign to provide the provision of regular supported physical activity sessions to promote mental and physical wellbeing and to enrich the lives of young people in Scotland and Ghana. To enable social participation of young people experiencing mental health problems. To challenge the associated stigma of people experiencing mental health problems. To raise awareness of mental illness and to advance the education of the public about mental health. To campaign for the equality of treatment for people who experience both mental health and other forms of discrimination.

**Activities and Achievements**

We continued to develop our health and wellbeing area at the Burngreen Park in Kilsyth by maintaining the community library and the planter bench. We provided table tennis rackets and ping-pong balls as well as a picnic blanket for children to enjoy reading the books.

**Donations**

Stewart-Buchanan Gauges, a company in Kilsyth, fundraised for us and donated £1000. Just Giving and other direct donations raised £477.

**Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

**Reserves**

The Robert Chebe Foundation has £13,848 unrestricted funds and £636 restricted funds at the year end. The £13,848 unrestricted funds will be used for our ongoing mental health projects and the £636 will be used for the wellbeing area in the Burngreen Park.

**Signed by Charity Trustee**  **Date** 19/08/25

**Print Name**  **Position** Chairperson

**Date Approved by the charity trustees'** 19/08/25

		Robert Chebe Foundation		Charity No (if any)	SC051415	
		Annual accounts for the period				
Period start date		30/11/2023	To	Period end date	30/11/2024	
Robert Chebe Foundation Statement of financial activities						
Recommended categories by activity	Details of own analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources						
Incoming resources from generated funds			-	-	-	-
Voluntary income		-	-	-	-	
Activities for generating funds		1,477	-	-	1,477	7,711
Investment income		-	-	-	-	-
Incoming resources from charitable activities		-	-	-	-	
Other incoming resources		-		-	-	-
Total incoming resources		1,477	0	-	1477	7,711
Resources expended						
Costs of Generating Funds		-		-	-	
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs		-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities		-	100	-	100	1,366
Governance costs		-	-	-	-	-
Other resources expended		-	-	-	-	-
Total resources expended		-	100	-	100	1,366
Net incoming/(outgoing) resources before transfers		1,477	- 100	-	1,377	6,345
Gross transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		1,477	- 100	-	1,377	6,345
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
Net movement in funds		1,477	- 100	-	1377	6,345
Total funds brought forward		12,371	736	-	13,107	6,762
Total funds carried forward		13,848	636	-	14,484	13,107
		Signature		Print Name		Date of approval
Signed on behalf of all the trustees						19/08/2025

## Balance sheet

Balance Sheet as at 30 November 2024

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Notes to the accounts	
<b>Note 1</b>	<b>Basis of preparation</b>
<i>This section should be completed by all charities.</i>	
<b>1.1 Basis of accounting</b>	
These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:	
• Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);	
• and with*	<input checked="checked" type="checkbox"/> Accounting Standards;
or	<input type="checkbox"/> Financial Reporting Standards for Smaller Enterprises (FRSSE);
• and with the Charities Act 1993.	
[*] except for the following].	
<b>Give details in this box if a different standard has been followed.</b>	
<p>* -Tick as appropriate:</p> <ul style="list-style-type: none"> <li>• if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";</li> <li>• if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".</li> </ul> <p>** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.</p>	
<b>1.2 Change in basis of accounting</b>	
There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.	
<b>Give details in this box of any material changes that have been made.</b>	
§ if no changes have been made to accounting policies then delete these words.	
<b>1.3 Changes to previous accounts</b>	
No changes have been made to accounts for previous years.	
<b>Give details in this box of any material changes that have been made.</b>	

Notes to the accounts (cont)			
<b>Note 2</b>	<b>Accounting policies</b>		
<i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i>			
<b>INCOMING RESOURCES</b>			
<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>		
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.		
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.		
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.		
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.		
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.		
	Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.		
	Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.		
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.		
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		
<b>Investment income</b>	This is included in the accounts when receivable.		
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		
<b>EXPENDITURE AND LIABILITIES</b>			
<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.		
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.		
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.		
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		
<b>ASSETS</b>			
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.		
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.		
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.		
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>			



Notes to the accounts		(cont)	
Note 3	Analysis of incoming resources		
Incoming resources may be further analysed if this would help the reader of the accounts.			
		This year	Last year
	Analysis	£	£
Voluntary income			
	Total	0	0
Activities for generating funds	Stewart-Buchanan Gauges	1,000	
	Donations	375	
	Just Giving	102	
	Total	1,477	7,711
Investment income		0	-
		-	-
		-	-
		-	-
		-	-
	Total	0	
Incoming resources from charitable activities			-
		-	-
		-	-
		-	-
		-	-
	Total	0	0

Section C	Notes to the accounts		(cont)	
<b>Note 4</b>	<b>Analysis of resources expended</b>			
Resources expended may be further analysed if this would help the reader of the accounts.				

## **Independent Examiner's Report to the Trustees of the Robert Chebe Foundation**

I report on the accounts of the charity for the year ended 30<sup>th</sup> November 2024 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 accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 Independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.

Name: [REDACTED]

Relevant Professional qualification/professional body: *ACMA/CMAA*

Address: [REDACTED]

Date: *20/6/25*