

REGISTERED CHARITY NUMBER: 1204887

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD**  
**25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**  
**FOR**  
**SHAH CHARITABLE FOUNDATION**

Accumen Business Consultancy Limited  
Coventry University Technology Park  
Puma Way  
Coventry  
West Midlands  
CV1 2TT

**SHAH CHARITABLE FOUNDATION**

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**FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

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# **SHAH CHARITABLE FOUNDATION**

## **REPORT OF THE TRUSTEES** **FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

The trustees present their report with the financial statements of the charity for the period 25 September 2023 to 30 November 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1204887

#### **Principal address**

The Grange  
Cryfield Grange Road  
Coventry  
West Midlands  
CV4 7QA

#### **Trustees**

Mr Harendra Kishorlal Shah	Trustee	- appointed 25/9/2024
Mr Kishorlal Ambalal Shah	Trustee	- appointed 25/9/2024
Mrs Sonal Harendra Shah	Trustee	- appointed 25/9/2024

#### **Independent examiner**

Tej Saran (BSc Hons) FCA  
Accumen Business Consultancy Limited  
Coventry University Technology Park  
Puma Way  
Coventry  
West Midlands  
CV1 2TT

#### **Bankers**

State bank of India  
35 Smithford Way,  
Coventry,  
CV1 1FY

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### **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.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Objectives of the charity are set out below

- (1) The relief of the poverty and sickness.
- (2) The provision of education and training.
- (3) Provide food and ration kits with essential items.
- (4) Prevention and cure of curable blindness and education to incurable blindness in India and UK.
- (5) To Support the projects designed to enable women and young individuals to generate a sustainable income and be self sufficient.
- (6) To support the charitable projects of other registered charity which carries out the activities as per foundation's objectives.

#### **Grantmaking**

Shah Charitable Foundation is grant making charity and allocates grants to charities which are registered and are approved by government and carry out activities as per foundation objectives.

**SHAH CHARITABLE FOUNDATION**

**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During 2024 the trust raised £59,637 for various projects of the charity. £30,207 was sent to various projects in India as relief and charity work.

The charity supported education of sighted and blind school children, Red Cross Society, Save the Children, tailoring and sewing classes, computer classes for girls and women in rural village of India. Free Eye Camps and cataract surgeries etc.

The Charity supported 6 charitable organisations in India and UK. In association with implementing agencies, The charity carried out eye screening camps for cataract surgeries for curable blindness. It also carried out various other activities such as education of incurable blind school children, training classes of tailoring and sewing, computer classes for girls and women in rural villages of India.

During the year 2024 more than 3,625 cataract operations were performed free of charge and about 26,100 patients in OPD were examined and treated with charity's help at various eye hospital in India.

More than 85 women and girls were trained in tailoring and sewing classes and 50 Sewing machines were given to trained women after their successful completion of sewing training. The charity foundation also, provided free coaching classes to students in rural areas.

Now the trained women and girls are earning Rs.5,000/- (£47) to Rs.10,000/- (£94) or more which helps their families.

25 Blind school children were supported by foundation from their education. The foundation also, provided free coaching classes, books, desks and uniforms to students in rural areas.

The charity also, provided free ration kits every month for a year to more than 60 families.

Approved by order of the board of trustees on 4 December 2024 and signed on its behalf by:



Mr Harendra Kishorlal Shah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SHAH CHARITABLE FOUNDATION**

I report on the accounts for the period 25th September 2023 to 30th November 2024, which are set out on pages four to seven.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Tejinder Saran (BSc Hons) FCA  
Accumen Business Consultancy Limited  
Coventry University Technology Park  
Puma Way  
Coventry  
West Midlands  
CV1 2TT

4th December 2024

**SHAH CHARITABLE FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

	Notes	Unrestricted fund £
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Voluntary income		59,637
Investment income	2	191
		<hr/>
<b>Total incoming resources</b>		59,828
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating funds</b>		
Costs of generating voluntary income	3	144
<b>Charitable activities</b>		
Relief work and charity		30,207
		<hr/>
<b>Total resources expended</b>		30,351
		<hr/>
<b>NET INCOMING RESOURCES</b>		29,477
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/>

The notes form part of these financial statements

**SHAH CHARITABLE FOUNDATION**

**BALANCE SHEET**  
**AT 30 NOVEMBER 2024**

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		29,477
<b>NET CURRENT ASSETS</b>		29,477
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		29,477
<b>NET ASSETS</b>		29,477
<b>FUNDS</b>	5	
Unrestricted funds		29,477
<b>TOTAL FUNDS</b>		29,477

The financial statements were approved by the Board of Trustees on 4 December 2024 and were signed on its behalf by:

  
Mr Harendra Kishorlal Shah -Trustee

  
Mr Kishorlal Ambalal Shah -Trustee

The notes form part of these financial statements

**SHAH CHARITABLE FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	£
Deposit account interest	191
	<u>191</u>

**3. COSTS OF GENERATING VOLUNTARY INCOME**

	£
Support costs	144
	<u>144</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30 November 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 30 November 2024.

**5. MOVEMENT IN FUNDS**

	Net movement in funds £	At 30/11/24 £
<b>Unrestricted funds</b>		
General fund	29,477	29,477
	<u>29,477</u>	<u>29,477</u>
<b>TOTAL FUNDS</b>	<u>29,477</u>	<u>29,477</u>



**SHAH CHARITABLE FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024**

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,828	(30,351)	29,477
<b>TOTAL FUNDS</b>	<u>59,828</u>	<u>(30,351)</u>	<u>29,477</u>

SHAH CHARITABLE FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 25 SEPTEMBER 2023 TO 30 NOVEMBER 2024

£

**INCOMING RESOURCES**

**Voluntary income**

Donations	59,637
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**Investment income**

Deposit account interest	191
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<b>Total incoming resources</b>	59,828
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**RESOURCES EXPENDED**

**Charitable activities**

Relief work and Charity	30,207
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**Support costs**

**Finance**

Bank charges	144
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<b>Total resources expended</b>	30,351
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Net income	29,477
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This page does not form part of the statutory financial statements