

**SHAH CHARITABLE FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

Shah & Co (Accountants) Ltd
Chartered Certified Accountants
1st Floor Cashes Business Centre
228 Widdrington Road
Coventry
West Midlands
CV1 4PB

Shah Charitable Foundation
Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—10
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	11

Shah Charitable Foundation
Trustees' Report For The Year Ended 30 November 2025

The trustees present their report and the financial statements for the year ended 30 November 2025.

Objectives and Activities

Aims and Objectives

Objectives of the charity are set out below

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

Achievements and Performance

Main Achievements

During the year 2024-25, the Trust raised £85,366, Gift Aid of £12,868 and interest of £396 towards various charitable projects. Out of this, a total of £69,465 was sent to India to support relief, education, medical, and community welfare programmes.

The Trust supported 8 charitable organisations in India and the UK, implementing projects focused on education, healthcare, women's empowerment, and rural development.

Key Activities:

1. Free Eye Camps and cataract surgeries for curable blindness
2. Educational support for sighted and blind school children
3. Tailoring and sewing training for women in rural areas
4. Free computer classes and coaching for students
5. Value Education and Sanskar Shibir programmes for children
6. Monthly ration kit distribution to needy families
7. Free medical and eye check-up camps in rural regions
8. Mobile Medical Unit service every Sunday in nearby villages

Achievement and performance :

1. 22 Eye Camps held at various locations - 4,496 patients examined and 681 successful eye operations, benefiting a total of 5,177 individuals.
2. Mobile Medical Unit provided free treatment and medicines to 3,000-3,500 patients throughout the year.
3. 100 women trained in tailoring and stitching - many now earning Rs.2000 to 5000 per month through home-based work provided sewing machines to is trained poor women.
4. 90 students received free computer training at Vadodara Centre
5. 100+ children benefited from Value Education classes and 234 children attended Sanskar Shibir camps
6. 1,200-1,500 students underwent free eye check-ups; spectacles provided where needed
7. 10-12 Free Mobile Medical Clinic organised in villages benefiting 2,000-2,500 patients
8. 140 families supported with monthly ration kits for 12 months - benefiting over 500 individuals

**Shah Charitable Foundation
Trustees' Report (continued)
For The Year Ended 30 November 2025**

Reference and Administrative Details

Trustees

Mr Kishorlal Shah
Dr Vinit Shah (appointed 17/08/2025)
Mr Harendra Shah
Mrs Sonal Shah
Mr Kishor Jobanputra (appointed 17/08/2025)

Charity Number

1204887

Principal Address

The Grange
Cryfield Grange Road
Coventry
CV4 7QA

Independent Examiner

Tejinder Saran BSc (Hons) FCA

**Shah Charitable Foundation
Trustees' Report (continued)
For The Year Ended 30 November 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Harendra Shah

Trustee

15/05/2026

Shah Charitable Foundation
Independent Examiner's Report to the Trustees of Shah Charitable Foundation
For The Year Ended 30 November 2025

I report to the trustees on my examination of the accounts of Shah Charitable Foundation (the Trust) for the year ended 30 November 2025.

Responsibilities and Basis of Report

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

The trustees consider that an audit is not required for this year under section 144 of the act and that an independent examiner is appropriate.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I report to the trustees on my examination of the accounts of Shah Charitable Foundation for the year ended 30 November 2025

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is appropriate.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of preparation of accounts

The accounts have been prepared on a receipts and payments basis in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and the applicable Charity Commission guidance.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts under the Charities (Accounts and Reports) Regulations 2008.

Other matters

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Restriction on use

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or for the opinions I have formed.

Shah Charitable Foundation
Independent Examiner's Report to the Trustees of Shah Charitable Foundation (continued)
For The Year Ended 30 November 2025

Tejinder Saran BSc (Hons) FCA

15/05/2026

Shah Charitable Foundation
Statement of Financial Activities
For The Year Ended 30 November 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	98,234	59,637
Investments	4	396	191
		<u>98,630</u>	<u>59,828</u>
EXPENDITURE ON:			
Raising funds	5	-	(144)
Charitable activities:	5		
Various charitable projects		(69,657)	(30,207)
		<u>(69,657)</u>	<u>(30,351)</u>
NET INCOME		<u>28,973</u>	<u>29,477</u>
NET MOVEMENT IN FUNDS		<u>28,973</u>	<u>29,477</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>29,477</u>	-
TOTAL FUNDS CARRIED FORWARD	8	<u><u>58,450</u></u>	<u><u>29,477</u></u>

The notes on pages 8 to 10 form part of these financial statements.

Shah Charitable Foundation
Statement of Financial Position
As At 30 November 2025

		2025	2024
		Unrestricted	Total
		funds	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		58,450	29,477
		<u>58,450</u>	<u>29,477</u>
NET CURRENT ASSETS (LIABILITIES)		<u>58,450</u>	<u>29,477</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>58,450</u>	<u>29,477</u>
NET ASSETS		<u>58,450</u>	<u>29,477</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>58,450</u>	<u>29,477</u>
TOTAL FUNDS	8	<u>58,450</u>	<u>29,477</u>

On behalf of the board

Mr Harendra Shah

Trustee

15/05/2026

The notes on pages 8 to 10 form part of these financial statements.

Shah Charitable Foundation
Notes to the Financial Statements
For The Year Ended 30 November 2025

1. General Information

Shah Charitable Foundation is an unincorporated charity registered with the Charity Commission, registered charity number 1204887. The principal address is The Grange , Cryfield Grange Road , Coventry , CV4 7QA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on Receipts and Payments basis.

The charity is a Public Benefit Entity.

2.2. Incoming Resources

Income is recognized when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	85,366	59,637
Gift aid	12,868	-
	<u>98,234</u>	<u>59,637</u>

4. Investment Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Interest on short-term deposits	396	191

Shah Charitable Foundation
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Various charitable projects	69,465	192	69,657
	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	-	144	144
Various charitable projects	30,207	-	30,207
	30,207	144	30,351

6. Support Costs

	2025
	Various charitable projects
	£
General administration	192
	2024
	Raising funds
	£
General administration	144

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Shah Charitable Foundation
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2025

8. Movement in Funds

	As at 1 December 2024	Income	Expenditure	As at 30 November 2025
	£	£	£	£
Unrestricted funds				
General:				
General Fund	29,477	98,630	(69,657)	58,450
Total funds	<u>29,477</u>	<u>98,630</u>	<u>(69,657)</u>	<u>58,450</u>

	As at 1 December 2023	Income	Expenditure	As at 30 November 2024
	£	£	£	£
Unrestricted funds				
General:				
General Fund	-	59,828	(30,351)	29,477
Total funds	<u>-</u>	<u>59,828</u>	<u>(30,351)</u>	<u>29,477</u>

9. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

10. Related Party Disclosures

There were no related party transactions for the year ended 30 November 2025.

Shah Charitable Foundation
Detailed Statement of Financial Activities
For The Year Ended 30 November 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	85,366	59,637
Gift aid	12,868	-
	<u>98,234</u>	<u>59,637</u>
Investments		
Interest on short term deposits	396	191
	<u>396</u>	<u>191</u>
	<u>98,630</u>	<u>59,828</u>
EXPENDITURE ON:		
Raising funds		
Bank charges	-	(144)
	<u>-</u>	<u>(144)</u>
Charitable Activities:		
Various charitable projects		
Relief work and Charity	(69,465)	(30,207)
Bank charges	(192)	-
	<u>(69,657)</u>	<u>(30,207)</u>
	<u>(69,657)</u>	<u>(30,351)</u>
NET INCOME	<u><u>28,973</u></u>	<u><u>29,477</u></u>