Charity registration number 1134922

BAL GOPAL FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

BAL GOPAL FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Ajay Patel Mr Nilesh Kerai Mr Rajen Pindoria Mr Nimesh Savani Mr Alpeshkumar Patel Miss Janki Pindoria
Charity number	1134922
Principal address	114 Pinner Road Harrow Middlesex HA1 4JD
Independent examiner	Affinity Associates Limited 11-12 Hallmark Trading Centre Fourth Way Wembley Middlesex England HA9 0LB

BAL GOPAL FOUNDATION

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BAL GOPAL FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The plan objects of the charity is to better the lives of underprivileged children in developing nations, through health and education.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Financial review

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

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

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr Ajay Patel
Mr Nilesh Kerai
Mr Rajen Pindoria
Mr Nimesh Savani
Mr Alpeshkumar Patel
Miss Janki Pindoria

eport was approved by the Board of Trustees.

.....
Mr Ajay Patel 29 Sep 2026
Trustee

Date: .....

BAL GOPAL FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BAL GOPAL FOUNDATION

I report to the Trustees on my examination of the financial statements of Bal Gopal Foundation (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mr Mukund Amin
Affinity Associates Limited

11-12 Hallmark Trading Centre
Fourth Way
Wembley
Middlesex
HA9 0LB
England

Dated: .....

BAL GOPAL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Restricted funds 2025 £	Restricted funds 2024 £
Income and endowments from:			
Donations and legacies	**2**	59,967	52,204
Other income	**3**	4,315	6,242
Total income		64,282	58,446
Expenditure on:			
Charitable expenditure	**4**	62,364	101,566
Net income/(expenditure) for the year/ Net movement in funds		1,918	(43,120)
Fund balances at 1 January 2025		307,089	350,208
Fund balances at 31 December 2025		309,007	307,088

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BAL GOPAL FOUNDATION

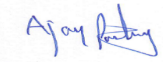
BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Investments		238,549		264,260	
Cash at bank and in hand		70,458		42,828	
		309,007		307,088	
Net current assets			309,007		307,088
The funds of the Charity					
Restricted income funds			309,007		307,088
			309,007		307,088

29 Sep 2026

The financial statements were approved by the Trustees on .....



.....
Mr Ajay Patel
Trustee

1 Accounting policies

Charity information

Bal Gopal Foundation is a registered charity with the Charity Commission of England and Wales.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's constitution adopted on 11 November 2009, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	59,967	52,204

3 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Other income	4,315	6,242

4 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Cost incurred to provide Health and educational supplies to children.	62,364	101,566
Analysis by fund		
Restricted funds	62,364	101,566

Signable

Issuer	Affinity Associates Group Limited
Document generated	Tue, 22nd Sep 2026 10:42:01 BST
Document fingerprint	816713fdf5f8f4080f29b3603e3a8c1d

Parties involved with this document

Document processed	Party + Fingerprint
Tue, 29th Sep 2026 10:39:04 BST	Mr Ajay Patel - Signer (b7e78496b96f13997b18b5b581deaff2)

Audit history log

Date	Action
Tue, 22nd Sep 2026 10:42:01 BST	Envelope generated with fingerprint d8bf60d3b2ca128bd1970c6491132944 (35.176.231.177)
Tue, 22nd Sep 2026 10:42:01 BST	Envelope has been set to automatically remind the active signer every 3 day(s). (35.176.231.177)
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Mon, 28th Sep 2026 10:37:41 BST	Document emailed to party email
Tue, 29th Sep 2026 9:54:36 BST	Sent Mr Ajay Patel a reminder to sign the document. (18.133.63.166)
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Tue, 29th Sep 2026 10:39:04 BST	Signed document confirmation emails have been sent to all parties (176.35.31.40)