Charity number: 1185424

The Kamran Shabir Welfare Foundation

Trustees' annual report and financial statements

for the year ended 31 December 2025

The Kamran Shabir Welfare Foundation

Contents

	Page
Legal and administrative information	**1**
Trustees' annual report	**2**
Independent examiner's report	**4**
Statement of financial activities	**5**
Balance sheet	**6**
Notes to the financial statements	**7**
Detailed statement of financial activities (not part of the statutory accounts)	**11**

The Kamran Shabir Welfare Foundation

Legal and administrative information

Charity number	1185424
Legal form	Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales on 20 September 2019
Governing document	CIO – Foundation model registered on 20 September 2019
Principal address and registered office	Greencoat House 4th Floor 261-271 Stratford Road Birmingham B11 1QS
Trustees	Mohammed Ibrar Shabir Sobia Shabir Mohammed Rizwan Shabir
Bankers	Lloyds Bank PLC 114-116 Colmore Row Birmingam B3 3BD
Independent examiner	Farah Saddique, FCCA Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Trustees' annual report

for the year ended 31 December 2025

The trustees present their report and the financial statements of The Kamran Shabir Welfare Foundation 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, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice, Accounting and Reporting by Charities: applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) ('the Charities SORP'). The trustees who served during the year and up to the date of this report are set out on page 1. There were no changes to the trustees during the year.

Structure, governance and management

The Kamran Shabir Welfare Foundation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission for England and Wales (charity number 1185424) on 20 September 2019 and governed by its constitution. The charity was founded with three trustees and three trustees govern the charity.

Objectives and activities

The charity's objects are to relieve poverty for the public benefit, in particular but not limited to relieving orphans in the UK and abroad, by providing grants to charities, other non-profit organisations or individuals identified by such means as the trustees may in their absolute discretion determine.

Public benefit: the trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when exercising their powers and duties.

Achievements and performance

During the year the charity made grants of £6,555 (2024: £2,755). These were to support orphan girls in receiving an education in the deprived parts of Pakistan

Financial review

Total incoming resources for the year were £20,182 (2024: £80,719), comprising donations of £13,324 (2024: £80,719) and bank interest of £6,858 (2024: nil). 2024 included donations from Countrywide, which were from the estate of the late Mr Kamran Shabir which ceased at the end of 2024.

Total resources expended were £6,943 (2024: £3,315), of which £6,555 (2024: £2,755) was grants and £388 (2024: £560) was support costs.

The net movement in funds for the year was a surplus of £13,239 (2024: £77,404). At 31 December 2025 the charity held total funds of £267,049 (2024: £253,810), all of which are unrestricted. These comprised cash at bank of £266,049 (2024: £252,810) and website development costs of £1,000 (2024: £1,000). The charity had no liabilities at the year end.

Going concern: the trustees have reviewed the charity's financial position and, after making appropriate enquiries, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to adopt the going concern basis in preparing the financial statements.

Plans for the future

The trustees aim to continue providing support for the poor and needy in third world countries.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the trustees on 22 October 2026 and signed on their behalf by:

Mohammed Rizwan Shabir
Trustee

Independent examiner's report to the trustees of The Kamran Shabir Welfare Foundation

I report to the trustees on my examination of the accounts of The Kamran Shabir Welfare Foundation ('the charity') for the year ended 31 December 2025, which are set out on pages 5 to 10.

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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.

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 which give 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 accounts do not accord with those records; or

(3) the accounts do not comply with the accounting requirements of section 132 of the 2011 Act 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; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed:	.....
Name:	Farah Saddique
Relevant professional qualification(s) or body:	FCCA, Association of Chartered Certified Accountants
Address:	Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA
Date:	22 October 2026

Statement of financial activities

(incorporating the income and expenditure account) for the year ended 31 December 2025

	Notes	Unrestricted funds	2025 Total	2024 Total
		£	£	£
Income from:				
Donations and legacies	2	13,324	13,324	80,719
Investments	3	6,858	6,858	–
Total income		**20,182**	**20,182**	**80,719**
Expenditure on:				
Raising funds		–	–	–
Charitable activities	4	6,943	6,943	3,315
Total expenditure		**6,943**	**6,943**	**3,315**
Net income and net movement in funds for the year	**5**	**13,239**	**13,239**	**77,404**
Reconciliation of funds:				
Total funds brought forward		253,810	253,810	176,406
Total funds carried forward		**267,049**	**267,049**	**253,810**

All of the charity's income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than those shown above. All funds are unrestricted. The 2024 comparative figures have been re-analysed to the categories required by the Charities SORP (see note 1.10).

The notes form an integral part of these financial statements.

Balance sheet

as at 31 December 2025

	Notes	2025	2024
		£	£
Fixed assets			
Intangible assets	6	1,000	1,000
Current assets			
Cash at bank and in hand	7	266,049	252,810
Net current assets		**266,049**	**252,810**
Net assets		**267,049**	**253,810**
Funds of the charity	**10, 11**		
Unrestricted funds		267,049	253,810
Total funds		**267,049**	**253,810**

The financial statements were approved by the trustees on 22 October 2026 and signed on their behalf by:

Mohammed Rizwan Shabir
Trustee

The notes form an integral part of these financial statements.

Notes to the financial statements

for the year ended 31 December 2025

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice, Accounting and Reporting by Charities: applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) ('the Charities SORP'), the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The charity is a public benefit entity as defined by FRS 102. The financial statements are presented in pounds sterling and rounded to the nearest pound.

The financial statements for the previous year referred to the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005. The effect of applying the current SORP to the comparative figures is limited to presentation (see note 1.10); there is no effect on the funds reported at 1 January 2024 or 31 December 2024.

1.2 Going concern

The trustees have assessed whether the charity is a going concern. The charity holds cash reserves, has no liabilities and has no commitments that it cannot meet from its resources. The trustees have no material uncertainties about the charity's ability to continue as a going concern for at least twelve months from the date of approval of these financial statements.

1.3 Cash flow statement

The charity qualifies as a small charity and has taken advantage of the exemption in FRS 102 and the Charities SORP from preparing a cash flow statement.

1.4 Income

All income is recognised in the statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donations are recognised when received and bank interest when receivable. Donated services and facilities are included at the value to the charity where this can be quantified; the value of services provided by volunteers has not been included.

1.5 Expenditure

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make a payment, it is probable that settlement will be required and the amount can be measured reliably. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises grants made in furtherance of the charity's objectives and the support costs attributable to them. Grants are recognised when paid or when a constructive obligation to pay arises. The charity incurred no expenditure on raising funds.

1.6 Support costs

Support costs are those costs that enable the charity to carry out its charitable activities. They comprise accountancy fees, office expenses (including governance costs) and bank charges, and are allocated wholly to charitable activities.

1.7 Funds

Unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the trustees. The charity had no restricted funds during the year. No donations received were restricted.

1.8 Intangible fixed assets

Website development costs are capitalised at cost where they provide future benefit to the charity.

1.9 Cash at bank and in hand, financial instruments and taxation

Cash at bank and in hand represents cash held in the charity's bank accounts. The charity's financial instruments are basic financial instruments measured at transaction price. The charity is exempt from tax on its charitable activities and on its bank interest, to the extent that these are applied to its charitable purposes, and no tax charge arises.

1.10 Comparative information

The comparative figures have been re-analysed to the activity categories required by the Charities SORP. In the 2024 financial statements all expenditure was described as costs of generating voluntary income. In these financial statements charitable donations of £2,755 are presented as grants within expenditure on charitable activities, and accountancy fees (£120), other office expenses (£255) and bank charges (£185), totalling £560, are presented as support costs within charitable activities. Voluntary income is presented as donations and legacies. Total income, total expenditure, net movement in funds and funds at 31 December 2024 are unchanged.

1.11 Judgements and estimates

The trustees do not consider that any significant judgements or estimates have been made in preparing these financial statements.

2. Donations and legacies

	Unrestricted funds	2025 Total	2024 Total
	£	£	£
Donations	13,324	13,324	80,719
	13,324	**13,324**	**80,719**

All donations in both years were unrestricted.

3. Investment income

	2025 Total	2024 Total
	£	£
Bank interest receivable – unrestricted	6,858	–
	6,858	**–**

4. Expenditure on charitable activities

	Unrestricted funds	2025 Total	2024 Total
	£	£	£
Grants to institutions	6,555	6,555	2,755
Support costs – accountancy fees	120	120	120
Support costs – office expenses	128	128	255
Support costs – bank charges	140	140	185
	6,943	**6,943**	**3,315**

Support costs of £388 (2024: £560) include governance costs of £1 (2024: nil) and are allocated wholly to charitable activities.

Grants to institutions: grants were made to 2 institutions in the year (2024: 2), totalling £6,555. No grants were made to individuals.

5. Net income for the year

Net income for the year is stated after charging: independent examiner's fee £Nil (2024: £nil); accountancy fees £120 (2024: £120); amortisation of intangible assets nil (2024: nil).

6. Intangible fixed assets

	Website development costs
	£
Cost at 1 January 2025 and 31 December 2025	1,000
Amortisation	nil
Net book value at 31 December 2025	**1,000**
Net book value at 31 December 2024	**1,000**

7. Cash at bank and in hand

	2025	2024
	£	£
Bank current account 1	19,191	252,810
Bank current account 2	246,858	–
	266,049	**252,810**

8. Trustees, related parties and transactions

No trustee received any remuneration or other benefit from the charity during the year (2024: none).

9. Staff costs and employees

The charity had no employees during the year (2024: none) and no salaries, wages or other employee benefits were paid. The trustees were not paid for their services.

10. Analysis of net assets between funds

Fund balances at 31 December 2025 are represented by:	Unrestricted funds	Total funds
	£	£
Intangible fixed assets	1,000	1,000
Cash at bank and in hand	266,049	266,049
Net assets	**267,049**	**267,049**

Fund balances at 31 December 2024 were represented by:	Unrestricted funds	Total funds
	£	£
Intangible fixed assets	1,000	1,000
Cash at bank and in hand	252,810	252,810
Net assets	**253,810**	**253,810**

11. Movements in funds

Year ended 31 December 2025	At 1 January 2025	Income	Expenditure	Transfers	At 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General fund	253,810	20,182	(6,943)	–	267,049
Total funds	**253,810**	**20,182**	**(6,943)**	**–**	**267,049**

Year ended 31 December 2024	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General fund	176,406	80,719	(3,315)	–	253,810
Total funds	**176,406**	**80,719**	**(3,315)**	**–**	**253,810**

Purposes of the funds: the general fund is unrestricted and is available for any of the charity's purposes.

12. Events after the end of the reporting period

There have been no events since 31 December 2025 which require adjustments to or disclosure within these financial statements.

Detailed statement of financial activities

for the year ended 31 December 2025

The following pages do not form part of the statutory accounts.

	2025	2024
	£	£
Income		
Donations	13,324	80,719
Bank interest receivable	6,858	–
Total income	**20,182**	**80,719**
Expenditure on charitable activities		
Charitable donations (grants to institutions)	6,555	2,755
Support costs – accountancy fees	120	120
Support costs – office expenses	127	255
Support costs – governance: office expenses	1	–
Support costs – bank charges	140	185
Total expenditure	**6,943**	**3,315**
Net income for the year	**13,239**	**77,404**