Charity registration number: 1170796

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

HNS ACCOUNTANTS LIMITED

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
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The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The charity's objectives are to advance education and health, relieve poverty and disability, and promote human rights, equality and diversity, with particular emphasis on benefiting children and young people. The charity seeks to achieve its objectives through grant-making and other charitable activities in England and Wales and India.

Public Benefit

In planning and implementing the Charity’s activities, the trustees have at all times kept in mind the Charity Commission’s guidance on public benefit. While undertaking any activities, the Trustees consider how the planned activities will contribute to the aims and objectives of the Charity.

The overriding aim of the charity has been to support non-profits and facilitate them to scale their impact towards serving the vulnerable communities. The charity’s key strategy is to drive collaborative actions to accelerate social change.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

During the year, the charity continued to pursue its charitable objectives through grant-making and related charitable activities. The trustees approved a grant of £70,000 to Satyarthi Movement for Global Compassion (SMGC), the new entity of the erstwhile Bal Ashram Trust. The grant was made in accordance with the wishes of donors who had contributed funds for this purpose.

Financial Review

Financial Position

During the year ended 31 December 2025, the charity received income of £68,676, principally comprising donations and gifts. Total expenditure amounted to £71,225, resulting in net expenditure for the year of £2,549. At 31 December 2025, the charity had net assets of £32,522, represented by cash at bank of £33,722 less accruals of £1,200.

During the year, the trustees approved a grant of £70,000 to Satyarthi Movement for Global Compassion (SMGC), described in the board resolution as the new entity of the erstwhile Bal Ashram Trust. The resolution states that the grant was approved in accordance with the wishes of the donors who contributed the funds for this purpose.

The trustees continue to monitor the charity's financial position and the application of its funds in furtherance of its charitable objectives.

Reference and Administrative Details

Trustees

Mr Mintoo Bhandari
Mrs Vinni Bhandari
Mr Kailash Satyarthi
Mr Sudhir Maheshwari

Charity Number

1170796

Principal Address

16 Upper Wimpole Street,
Flat 1
London
W1G 6LT

Independent Examiner

Umesh Shah FCCA ACA BFP FMAAT
HNS ACCOUNTANTS LIMITED
79 College Road
Regus
Harrow
HA1 1BD

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



30 Oct 2026

Mr Mintoo Bhandari

Trustee
30th October 2026

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
Independent Examiner's Report to the Trustees of THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of THE KAILASH SATYARTHI CHILDREN'S FOUNDATION (the Trust) for the year ended 31 December 2025.

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

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").

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

1. accounting records were not kept in respect of the Trust 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 contents 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 accounts to be reached.

Umesh Shah FCCA ACA BFP FMAAT

30th October 2026
79 College Road
Regus
Harrow
HA1 1BD

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	68,676	-
EXPENDITURE ON:			
Raising funds	**4**	(1,225)	(900)
Separate material item of expenditure		(70,000)	-
		(71,225)	(900)
NET EXPENDITURE		(2,549)	(900)
NET MOVEMENT IN FUNDS		(2,549)	(900)
RECONCILIATION OF FUNDS:			
Total funds brought forward		35,071	35,971
TOTAL FUNDS CARRIED FORWARD	**9**	32,522	35,071

The notes on pages 7 to 10 form part of these financial statements.

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		33,722	35,971
		33,722	35,971
Creditors: Amounts Falling Due Within One Year	**8**	(1,200)	(900)
NET CURRENT ASSETS (LIABILITIES)		32,522	35,071
TOTAL ASSETS LESS CURRENT LIABILITIES		32,522	35,071
NET ASSETS		32,522	35,071
FUNDS OF THE CHARITY			
Unrestricted Funds		32,522	35,071
TOTAL FUNDS	**9**	32,522	35,071

On behalf of the board

30 Oct 2026

Mr Mintoo Bhandari

Trustee
30th October 2026

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1170796. The principal address is 16 Upper Wimpole Street,, Flat 1, London, W1G 6LT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102)"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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the entity,and are rounded to the nearest £1.

At the time of approving the financial statements, the trustees have a reasonable expectationthat the charity has adequate resources to continue in operational existence for theforeseeable future.

2.2. 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 particularrestricted purposes.

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

2.3. Incoming Resources

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.

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligationcommitting the charity to that expenditure, it is probable that a transfer of economic benefitswill be required in settlement and the amount of the obligation can be measured reliably.Expenditure is accounted for on an accruals basis and has been classified underheadings that aggregate all cost related to the category. Where costs cannot be directly attributed toparticular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5. 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.

2.6. Taxation

The charity is exempt from tax on its charitable activities.

3. Income from Donations and Legacies

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Donations and gifts	68,676	-

4. Analysis of Expenditure

	2025 Support costs (see note 5)
	£
Raising funds	1,225

	2024 Support costs (see note 5)
	£
Raising funds	900

5. Support Costs

	2025 Raising funds	2024 Raising funds
	£	£
General administration	1,225	900

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,200	900

7. Average Number of Employees

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

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,200	900

9. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	35,071	68,676	(71,225)	32,522
Total funds	35,071	68,676	(71,225)	32,522

	As at 1 January 2024	Expenditure	As at 31 December 2024
	£	£	£
Unrestricted funds			
General:			
General unrestricted fund	35,971	(900)	35,071
Total funds	35,971	(900)	35,071

10. Transactions with Trustees

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

	2025	2024
	£	£

11. Related Party Disclosures

During the year, the charity made a grant of £70,000 to Satyarthi Movement for Global Compassion (SMGC) in furtherance of the charity's objectives. One of the founding trustees of the charity is also a trustee of SMGC and, accordingly, the grant is disclosed as a related party transaction.

The grant was approved by the trustees and was made in accordance with the wishes of donors who had contributed funds for this purpose.

THE KAILASH SATYARTHI CHILDREN'S FOUNDATION
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds	2024 Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	68,676	-
	68,676	-
	68,676	-
EXPENDITURE ON:		
Raising funds		
Independent examiner's fees	(1,200)	(900)
Bank charges	(25)	-
	(1,225)	(900)
Separate material item of expenditure		
Donation expense	(70,000)	-
	(70,000)	-
	(71,225)	(900)
NET EXPENDITURE	(2,549)	(900)

Signable

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