SHISHUKUNJ

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity No. 284206

SHISHUKUNJ

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SHISHUKUNJ

LEGAL AND ADMINISTRATIVE INFORMATION

GOVERNORS	Post	Date appointed/resigned
Kamleshbhai Shah	Governor	
Ketanbhai Damani	Governor	
Nitinbhai Mehta	Governor	
Pratapbhai Gadhvi	Governor	

EXECUTIVE COUNCIL	Post	Date appointed/resigned
Kajalben Shah	President	
Harshivbhai Shah	Kendra Nayak	Resigned 3rd July 2025
Paayalben Mithani	Kendra Nayak	Resigned 23rd March 2025
Pratikbhai Shah	Kendra Nayak	Resigned 23rd March 2025
Sunitaben Mehta	Kendra Nayak	Resigned 3rd July 2025
Prishaben Halai	Kendra Nayak	
Chandniben Gondria	Kendra Nayak	
Krishnaben Shah	Field Officer	Resigned 23rd March 2025
Rajbhai Mistry	Field Officer	Resigned 23rd March 2025
Ayshaben Shah	Field Officer	Resigned 23rd March 2025
Nihirbhai Shah	Field Officer	
Rakheben Lad	Field Officer	
Sahilbhai Shah	Field Officer	
Vinayaben Haria	Field Officer	
Mehulbhai Patel	Open Seat	
Nesuben Hirani	Open Seat	Resigned 23rd March 2025
Premilaben Halai	Open Seat	
Kalpeshbhai Davdra	Open Seat	Resigned 23rd March 2025
Ushmaben Shah	Open Seat	
Dipaliben Shah	Open Seat	
Jayeshbhai Dhanani	Open Seat	
Mahelbhai Shah	Field Officer	
Surajbhai Shah	Field Officer	Appointed 23rd March 2025
Kushbhai Shah	Field Officer	Appointed 23rd March 2025
Paayalben Shah	Field Officer	Appointed 4th September 2025
Pavanbhai Shah	Field Officer	Appointed 4th September 2025

CHARITY OFFICE

Shishukunj Bhavan
25 - 27 High Street
Edgware
Middlesex HA8 7EE

INDEPENDENT EXAMINERS

Red Emerald Ltd
Chartered Accountants and Chartered Tax Advisers
Suite 465, Building 4
North London Business Park
Oakleigh Road South
London, N11 1GN

BANKERS

National Westminster Bank plc
567 Kingsbury Road
London NW9 9EP

Metrobank
101 - 103 Station Road
Edgware
Middlesex HA8 7JJ

SHISHUKUNJ

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report along with the financial statements of the Charity 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

STRUCTURE AND GOVERNANCE

Trustees

The trustees and governors who have served during the year and since the year end are set out on page 1. Appointment of trustees and governors is governed by the constitution of the Charity. The Executive Council is elected by the members at the AGM. The governors are appointed at the AGM. The Executive Council is authorised to appoint new governors to fill vacancies arising through resignation or death of an existing governor and seek approval at the AGM.

Investment Powers

The constitution authorises the trustees to make and hold investments using the general funds of the Charity.

Shishukunj is governed by a constitution and its objectives are as follows:

- To advance Indian religion and culture amongst children and young people;
- To advance the education of children and young people;
- To instruct children and young people in the principles of discipline, loyalty and good citizenship;
- To relieve poverty, distress and sickness amongst children.

Development Activities and Achievements

The trustees consider the performance of the Charity for the year has been good. This was an exceptional year in terms of fundraising and activites.

The Charity would not have been able to provide such a wide range of activities without the continued support of its members and volunteers.

Financial Review

Members subscriptions were utilised to cover the various costs of charitable activities of the charity for the year ended 31st December 2025.

The charity is priviledged to have a freehold property, with a modern facility to enhance activities.

During the year, Shishukunj reached out to underprivileged children in different parts of the world where it continued supporting their basic needs. The charities chosen for financial support were those that were engaged in helping and assisting young children.

Donations of £97,370 were distributed out of the Restricted Funds to various children's charities around the world during the year. Shishukunj representatives are currently engaged in evaluating various other children's charities that can benefit from injection of funds.

Volunteers
The charity is grateful for the efforts of all volunteers who give their time to help with Shishukunj activities. In addition the trustees all provide their services voluntarily to the Charity. We recognise that Shishukunj could not exist without our operational volunteers, the Executive Committee and Governors.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') held by the charity to be between 3 and 6 months of resources expended. At this level the Executive Committee feel that they would be able to continue the current activities of the charity.

Risk Management
The trustees actively review the major risks, which the Charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls of key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and are comfortable that they have established systems to mitigate the significant risks.

Trustees Responsibilities In Relation to the Financial Statements
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Under laws applicable to charities in England and Wales trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the end of the 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 accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will be able to continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. 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.

Approved by the trustees and signed on their behalf by:



Ushmaben Shah
Secretary
5th March 2026

SHISHUKUNJ

REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Shishukunj for the year ended 31 December 2025, which are set out on pages 5 to

Respective Responsibilities of the Trustees and the Examiners

As described more fully in the Responsibilities of the trustees set out in their Report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by Charity Commission under Section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement set out below.

Independent Examiners Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants.

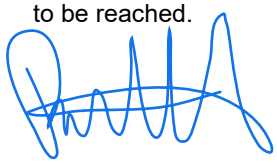
In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:

   - to keep accounting records in accordance with Section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jitesh Patel ACCA, CTA, ACA
For and on behalf of Red Emerald Limited
Chartered Accountants and Chartered Tax Advisers
Suite 465, Building 4
North London Business Park
Oakleigh Road South
London, N11 1GN

5th March 2026

SHISHUKUNJ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income And Endowments from:					
Donations and legacies	2	32,046	94,946	126,991	193,786
Subscriptions	2	120,486		120,486	102,237
Income from Charitable Activities	3	98,438	133,639	232,078	752,512
Total incoming resources		250,970	228,585	479,555	1,048,536
Resources Expended					
Expenditure on raising funds					
Fundraising expenses	4	-	337,339	337,339	176,205
Charitable activities:					
Running costs	5	229,446	154,768	384,215	548,466
Total resources expended		229,446	492,106	721,554	724,671
Net incoming / (outgoing) resources		21,523	(263,521)	(241,998)	323,865
Transfer between Funds		-	-	-	-
Net movement in funds		21,523	(263,521)	(241,998)	323,865
Fund balances as at 1 January 2025		606,652	2,343,937	2,950,589	2,626,727
Fund balances at 31 December 2025	12	628,175	2,080,416	2,708,591	2,950,589

The notes form part of these financial statements.

SHISHUKUNJ

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed assets					
Tangible fixed assets	8	-	1,715,894	1,715,895	1,772,544
Current assets					
Debtors	9	11,872	(19)	11,852	12,426
Cash at bank and in hand		645,712	364,541	1,010,253	1,218,627
		657,583	364,522	1,022,105	1,231,053
Creditors: amounts falling due within one year	10	(29,408)	-	(29,408)	(53,008)
Net current assets		628,175	364,522	992,697	1,178,045
Creditors: amounts falling due after one year		-	-	-	-
Total Net Assets		628,175	2,080,416	2,708,591	2,950,589
Represented by:					
Total funds	12	628,175	2,080,416	2,708,591	2,950,589

Approved by the Trustees on 5th March 2026 and signed on their behalf by:



Kajalben Shah
President



Kamleshbhai Shah
Governor



Mehulbhai Patel
Treasurer

The notes form part of these financial statements.

SHISHUKUNJ

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Net income/(expenditure) for the reporting period	(241,998)	323,865
Adjustments for:		
Depreciation	56,650	56,650
(Increase) / Decrease in debtors	574	700
Increase / (Decrease) in creditors	(23,599)	26,411
Annual subscription	(120,486)	(102,237)
Net cash provided by/(used in) operating activities	**(328,859)**	**305,389**
Cash flow from annual activity:		
Annual subscription	120,486	102,237
Purchase of property, plant & equipment	-	-
Net cash provided by/(used in) annual activities	**120,486**	**102,237**
Cash flow from financing activities:		
Increase / (Repayment) of borrowings	-	-
Net cash provided by (used in) financing activities	**-**	**-**
Change in cash and cash equivalents in the reporting period	(208,373)	407,625
Changes in cash and cash equivalents at the beginning of the period	1,218,627	811,002
Cash and cash equivalents at the end of the period	**1,010,253**	**1,218,627**

Analysis of cash and cash equivalents	**Balance at 2025 £**	**Balance at 2024 £**
Cash in hand	1,010,253	1,218,627
	1,010,253	**1,218,627**

SHISHUKUNJ

NOTES TO THE ACCOUNTS
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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102, and the Charities Act 2011 and applicable regulations.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are depreciated in accordance with the charity's accounting policy. Depreciation is provided at rates calculated to write off the cost of the asset less any estimated residual value over its expected useful life, as follows:

Freehold Land	Not depreciated
Freehold Building	Straight Line over 40 years
Furniture and Equipment	Straight Line over 4 years

1.3 Donations

Donations are accounted for on a receipts basis. The value of services provided by volunteers has not been included.

1.4 Covenanted Income

These are brought in on a receipts basis. Tax refunds on covenanted payments are accrued to the extent a claim can be established.

1.5 Bank Interest

Income from bank deposit accounts is included in the accounts in the year it is received.

1.6 Management and Administration Expenditure

Expenditure on management and administration of the charity include all expenditure not directly related to the charitable activity or fundraising ventures. These include costs of running office premises, staff salaries for administrative staff.

1.7 Fund Accounting

The nature and purposes of each fund are explained in note 12.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Voluntary Income

	Unrestricted funds £	Restricted funds £	2025 £	Unrestricted funds £	Restricted funds £	2024 £
General donations						
- Individual donations	6,312	4,151	10,462	79,258	3,093	82,351
- Corporate donations	5,070	37,699	42,769	2,184	-	2,184
- Restricted donations	-	50,227	50,227	-	84,823	84,823
	11,382	92,076	103,458	81,442	87,916	169,358
Covenanted Income						
- Annual subscriptions	120,486	-	120,486	102,237	-	102,237
- Gift Aid	18,296	2,869	21,165	16,737	820	17,557
- Life membership	2,368	-	2,368	6,872	-	6,872
	141,150	2,869	144,019	125,846	820	126,666
	152,532	94,946	247,477	207,288	88,736	296,024

3 Activities for generating funds

		Unrestricted funds £	Restricted funds £	2025 £	Unrestricted funds £	Restricted funds £	2024 £
Income from Charitable Activities							
Events Income	(Note 11)	27,126	113,608	140,735	144,399	506,871	651,271
Rental Income		62,475	-	62,475	68,510	-	68,510
Bank interest		8,838	20,031	28,869	21,534	11,198	32,732
		98,439	133,639	232,078	234,443	518,069	752,512

4	**Resources Expended**		Unrestricted funds £	Restricted funds £	2025 £	Unrestricted funds £	Restricted funds £	2024 £
	Cost of generating Funds:							
	Fundraising Expenses:							
	One-off events	(Note 11)	-	337,339	337,339	-	176,205	176,205
			-	337,339	337,339	-	176,205	176,205

5	**Running costs**		Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
	Direct charitable expenditure:							
	Gujarati classes salaries and expenses		13,527	-	13,527	13,863	-	13,863
	Kendra (school) rent		27,225	-	27,225	19,755	-	19,755
	Activities expense		26,715	-	26,715	17,236	-	17,236
	Sundry costs		5,850	-	5,850	2,685	-	2,685
	Events costs	(Note 11)	61,198	-	61,198	152,167	-	152,167
	Support Costs	(Note 6)	94,932	57,398	152,330	119,304	57,526	176,830
	Charitable payments		-	97,370	97,370	-	165,930	165,930
			229,446	154,768	384,215	325,010	223,456	548,466

6	**Support Costs**	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
	Administration officers' salaries	13,656	-	13,656	14,256	-	14,256
	Non domestic rates	8,035	-	8,035	7,867	-	7,867
	Insurance	18,907	-	18,907	18,269	-	18,269
	Light, heat and water	15,182	-	15,182	17,521	-	17,521
	Waste	2,069	-	2,069	2,023	-	2,023
	Printing, postage and telephone	1,096	-	1,096	2,287	-	2,287
	Advertising and marketing	4,595	-	4,595	16,440	-	16,440
	Cleaning & Health and Safety	9,475	-	9,475	9,501	-	9,501
	Repairs, renewals and maintenance	6,060	-	6,060	28,429	-	28,429
	Computer costs incl software development	13,071	-	13,071	740	-	740
	Bank charges	2,787	748	3,535	1,971	876	2,847
	Depreciation of fixed assets	-	56,650	56,650	-	56,650	56,650
		94,932	57,398	152,330	119,304	57,526	176,830

7 Staff Costs

No remuneration was paid to trustees in the year. The average number of staff employed calculated as full time equivalents during the year was 1 (2024 - 1).
No employee received remuneration of more than £20,000.

8 Tangible fixed assets

	Freehold Land & Buildings	Furniture & Equipment	Construction in Progress	Total 2025	Total 2024
	£	£	£	£	£
Cost					
At 1 January 2025	**2,465,993**	**24,090**	**-**	**2,490,083**	**2,490,083**
Additions in year	**-**	**-**	**-**	**-**	**-**
Transfer	**-**	**-**	**-**	**-**	**-**
At 31 December 2025	**2,465,993**	**24,090**	**-**	**2,490,083**	**2,490,083**
Depreciation					
At 1 January 2025	**693,448**	**24,090**	**-**	**717,538**	**660,889**
Charge for the year	**56,650**	**-**	**-**	**56,650**	**56,650**
At 31 December 2025	**750,098**	**24,090**	**-**	**774,188**	**717,539**
Net book value					
At 31 December 2025	**1,715,894**	**-**	**-**	**1,715,895**	**1,772,544**
At 31 December 2024	**1,772,544**	**-**	**-**	**1,772,545**	**1,829,194**

0.39

9 Debtors

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Trade debtors	**2,872**	**-**	**2,872**	**180**	**-**	**180**
Prepayments	**9,000**	**-**	**9,000**	**9,000**	**-**	**9,000**
Gift Aid Receivable	**-**	**(19)**	**(19)**	**-**	**3,246**	**3,246**
Other debtors	**-**	**-**	**-**	**-**	**-**	**-**
	11,872	**(19)**	**11,852**	**9,180**	**3,246**	**12,426**

10 Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Trade creditors	**-**	**-**	**-**	**-**	**-**	**-**
PAYE creditor	**-**	**-**	**-**	**-**	**-**	**-**
Other creditors	**1,147**	**-**	**1,147**	**210**	**-**	**210**
Accruals	**28,261**	**-**	**28,261**	**52,798**	**-**	**52,798**
	29,408	**-**	**29,408**	**53,008**	**-**	**53,008**

11 Events Income and Expenditure

Unrestricted	2025			2024		
	Income £	Expense £	Surplus/ (Deficit) £	Income £	Expense £	Surplus/ (Deficit) £
Raas Garba	13,196	(17,350)	(4,154)	12,450	(18,696)	(6,246)
One-off events	13,930	(43,848)	(29,918)	131,949	(133,471)	(1,522)
	27,126	(61,198)	(34,072)	144,399	(152,167)	(7,768)

The shortfall of £34,072 incurred on the events held by the charity forms part of the total surplus of £21,523 on the unrestricted reserves for the year.

Restricted funds	2025			2024		
	Income £	Expense £	Surplus/ (Deficit) £	Income £	Expense £	Surplus/ (Deficit) £
One-off events	113,608	(337,339)	(223,730)	506,871	(176,205)	330,667
	113,608	(337,339)	(223,730)	506,871	(176,205)	330,667

The shortfall of £223,730 is incorporated into the total deficit of £263,521 on the restricted reserves for the year.

12 Funds

	2025					2024
	Unrestricted £	Restricted Sewa £	Restricted Shishukunj Educational Trust Fund £	Total £	Total £	Total £
Opening Balance	606,652	480,481	1,863,456	2,343,937	2,950,589	2,626,724
Surplus/(Deficit) for the year	21,523	(206,871)	(56,650)	(263,521)	(241,998)	323,865
Closing Balance	628,175	273,610	1,806,806	2,080,416	2,708,591	2,950,589

Unrestricted funds are free to be used by the trustees in accordance with the charitable objectives.
Shishukunj International Projects are restricted funds to be used for the purpose for which the funds were raised.
Shishukunj Education Trust Fund represents restricted funds for education purposes only and holds the freehold property.
The Sewa deficit of £206,871 comprises a TukTuk deficit of £337,339 and a Sewa surplus of £130,468

13 Memberships

The following classes of membership rates were applicable during the year:

	2025 £	2024 £
Annual	205	200
Life	265	520

In 2025, £60 training and tuition fees were added for Harrow and Mill Hill Core Kendra annual membership fees.

14 Related Party Transactions

During the year, donations totalling £300 were made by various trustees to the Charity.