REGISTERED CHARITY NUMBER: 1185740

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Yog Foundation

KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

Yog Foundation

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for the year ended 31 December 2025

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Yog Foundation

Report of the Trustees
for the year ended 31 December 2025

The trustees present their 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) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

1) The advancement of the Vedic Dharma in accordance with the teachings of the Founding Member of Shree NarNarayan Dev Temple, Ahmedabad, India, and the promotion of the cultural, and spiritual and educational needs of the community.

2) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) To advance the education of the community by the establishment of centres and the provision of classes in languages, the Vedic Dharma, Yoga and IT.

The policies adopted in furtherance of these objectives are as above and there has been no change in these during the year.

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

ACHIEVEMENTS AND PERFORMANCE

The Charity's objectives are being delivered through a wide range of initiatives run by trustees and volunteers, including:

- Food support - Near-daily hot meal distributions to food banks
- Moral values classes - Free weekly Dharmic education sessions attended by over 150 children
- Language school - Free Hindi and Gujarati classes for all ages
- Meditation classes - Free weekly sessions supporting community wellbeing
- Public events and festivals - Community celebrations welcoming people of all ages, backgrounds and circumstances.
-Weekly Bhajan Satsang - attracting over 250 people each week for bhajan, aarti and dinner prasad
- Children's bhajan hour - Encouraging traditional kirtan and prayer singing among younger generations
- Varchasva - The UK's only Youth Leadership Programme, delivered in partnership with the University of Oxford; supported over 20 emerging young leaders through three training and networking modules this year. This is now in its fifth year running benefitting approximately 100 young British Hindus.
- Golden Lotus Social Club - Tackling loneliness among the elderly and retired, attracting 100+ attendees weekly for chair yoga, karaoke, bingo, garba, financial advice, and Tai Chi, plus regular day trips, walks and cinema outings
- Yoga classes - Free sessions for all ages
- Health and wellbeing seminars - Free sessions supporting mental and physical health including women's health and burnout.
- Running club - Free weekly sessions
- NHS partnership - Raising awareness of key health issues affecting the South Asian community
- Bhartiya Vidya Bhavan partnership - Delivering Indian classical music and dance classes as a centre in Chislehurst for the esteemed institution
- Career advice and networking - Events for young people
- National GCSE Hinduism initiative - Raising awareness of study options nationwide as well as delivering crash courses and year-long courses on the subject

FINANCIAL REVIEW
With the acquisition of the Frogpool Manor Farm property in Chislehurst, Bromley during 2024, there has been a considerable increase in financial activity in the Charity owing to fundraising for donations, loan financing for the property, redevelopment of the asset and the further planned activities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT
The charity is a charitable incorporated organisation (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr N R Hirani
Mr B Pathak MBE
Mr M K Chhabhadia
Mr C Halai
Mr P Bhudia

Appointments of a trustee will be made by the Member from candidates recommended by the trustees of the Charity.

None of the trustees has any beneficial interest in the charity.

Risk Management

The Trustees regularly assess the major risks to which the Charity is exposed, with particular emphasis on the activities provided and financial areas. Following this assessment, the Trustees review any significant risks identified and establish systems to mitigate those risks.

Additionally, the Trustees have established robust internal controls and monitoring procedures.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1185740

Principal address
Mandir The Lotus Centre
Perry Street
BROMLEY
Kent
BR7 6HA

Trustees
Mr N R Hirani
Mr B Pathak MBE
Mr M K Chhabhadia
Mr C Halai
Mr P Bhudia

Yog Foundation

Report of the Trustees
for the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

BHAVESH BHUDIA, BSc, FCCA, CTA, ARA
KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

Approved by order of the board of trustees on 06/11/2026 and signed on its behalf by:



.....
Trustee

Independent Examiner's Report to the Trustees of Yog Foundation

Independent examiner's report to the trustees of Yog Foundation
I report to the charity trustees on my examination of the accounts of Yog Foundation (the Trust) for the year ended 31 December 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').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 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 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 accounts to be reached.

Bhavesh Bhudia

BHAVESH BHUDIA, BSc, FCCA, CTA, ARA

KBMD Limited
Chartered Certified Accountants
Maple House
382 Kenton Road
Harrow
Middlesex
HA3 9DP

Date: 06/11/2026

Yog Foundation

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**337,390**	**-**	**337,390**	562,809
Charitable activities	4				
Support costs		**-**	**-**	**-**	23,798
Investment income	3	**140,024**	**-**	**140,024**	73,021
Other income		**-**	**-**	**-**	1
Total		**477,414**	**-**	**477,414**	659,629
EXPENDITURE ON					
Charitable activities	5				
Support costs		**200,426**	**-**	**200,426**	157,063
Other		**384**	**-**	**384**	-
Total		**200,810**	**-**	**200,810**	157,063
NET INCOME		**276,604**	**-**	**276,604**	502,566
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,058,950**	**-**	**1,058,950**	556,384
TOTAL FUNDS CARRIED FORWARD		**1,335,554**	**-**	**1,335,554**	1,058,950

The notes form part of these financial statements

Yog Foundation

Statement of Financial Position
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	9	**949,964**	**-**	**949,964**	747,999
Cash at bank		**401,520**	**-**	**401,520**	327,092
		1,351,484	**-**	**1,351,484**	1,075,091
CREDITORS					
Amounts falling due within one year	10	**(15,930)**	**-**	**(15,930)**	(16,141)
NET CURRENT ASSETS		**1,335,554**	**-**	**1,335,554**	1,058,950
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,335,554**	**-**	**1,335,554**	1,058,950
NET ASSETS		**1,335,554**	**-**	**1,335,554**	1,058,950
FUNDS	11				
Unrestricted funds				**1,335,554**	1,058,950
TOTAL FUNDS				**1,335,554**	1,058,950

The financial statements were approved by the Board of Trustees and authorised for issue on 06/11/2026 and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Yog Foundation

Statement of Cash Flows
for the year ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	**73,135**	(132,073)
Net cash provided by/(used in) operating activities		**73,135**	(132,073)
Cash flows from investing activities			
Interest received		**1,293**	1,560
Net cash provided by investing activities		**1,293**	1,560
Change in cash and cash equivalents in the reporting period		**74,428**	(130,513)
Cash and cash equivalents at the beginning of the reporting period		**327,092**	457,605
Cash and cash equivalents at the end of the reporting period		**401,520**	327,092

The notes form part of these financial statements

Yog Foundation

Notes to the Statement of Cash Flows for the year ended 31 December 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25	31.12.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**276,604**	502,566
Adjustments for:		
Interest received	**(1,293)**	(1,560)
Increase in debtors	**(201,965)**	(647,999)
(Decrease)/increase in creditors	**(211)**	14,920
Net cash provided by/(used in) operations	**73,135**	(132,073)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	**At 31.12.25**
	£	**£**	**£**
Net cash			
Cash at bank	**327,092**	**74,428**	**401,520**
	327,092	**74,428**	**401,520**
Total	**327,092**	**74,428**	**401,520**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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.

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.

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

Taxation
The charity is exempt from tax on its charitable activities.

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 particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	**296,359**	484,549
Gift aid	**41,031**	78,260
	337,390	562,809

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	**138,731**	71,461
Deposit account interest	**1,293**	1,560
	140,024	73,021

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	**£**	£
Grants	Support costs	**-**	23,798

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Support costs	**200,144**	**282**	**200,426**

6. SUPPORT COSTS

Finance costs £282

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	562,809	-	562,809
Charitable activities			
Support costs	23,798	-	23,798
Investment income	73,021	-	73,021
Other income	1	-	1
Total	659,629	-	659,629
EXPENDITURE ON			

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Support costs	157,063	-	157,063
NET INCOME	502,566	-	502,566
RECONCILIATION OF FUNDS			
Total funds brought forward	556,384	-	556,384
TOTAL FUNDS CARRIED FORWARD	1,058,950	-	1,058,950

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors-ISSO	**910,894**	715,894
Other debtors-Pink Lotus	**39,070**	32,105
	949,964	747,999

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	**15,930**	16,141

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**1,058,950**	**276,604**	**1,335,554**
TOTAL FUNDS	**1,058,950**	**276,604**	**1,335,554**

continued...

11. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**477,414**	**(200,810)**	**276,604**
TOTAL FUNDS	**477,414**	**(200,810)**	**276,604**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	556,384	502,566	1,058,950
TOTAL FUNDS	556,384	502,566	1,058,950

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	659,629	(157,063)	502,566
TOTAL FUNDS	659,629	(157,063)	502,566

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	556,384	779,170	1,335,554
TOTAL FUNDS	556,384	779,170	1,335,554

11. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	1,137,043	(357,873)	779,170
TOTAL FUNDS	1,137,043	(357,873)	779,170

12. RELATED PARTY DISCLOSURES

Yog Foundation is the sole member of Pink Lotus Enterprise Ltd. It has loaned the entity £39,070.

Yog Foundation

Detailed Statement of Financial Activities
for the year ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**296,359**	484,549
Gift aid	**41,031**	78,260
	337,390	562,809
Investment income		
Rents received	**138,731**	71,461
Deposit account interest	**1,293**	1,560
	140,024	73,021
Charitable activities		
Grants	**-**	23,798
Other income		
Sundry receipts	**-**	1
Total incoming resources	**477,414**	659,629
EXPENDITURE		
Charitable activities		
Rent and Rates	**92,250**	75,016
Insurance	**140**	2,583
Light and heat	**24,740**	12,052
Postage and stationery	**5,425**	6,100
Advertising	**-**	592
Sundries	**146**	654
Purchases and event cost	**11,276**	18,062
Travelling	**810**	4,494
Hall Hire	**-**	5,224
Charitable donations	**32,046**	501
Subscriptions	**-**	562
Repairs and renewals	**6,776**	1,076
Equipment cost	**1,066**	6,894
Accountancy	**1,950**	1,800
Outings	**-**	16,978
Legal and professional fees	**8,316**	4,276
Varchasva	**15,203**	-
	200,144	156,864

Yog Foundation

Detailed Statement of Financial Activities
for the year ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Other		
Council tax	**384**	-
Support costs		
Finance		
Bank charges	**282**	199
Total resources expended	**200,810**	157,063
Net income	**276,604**	502,566

This page does not form part of the statutory financial statements