REGISTERED CHARITY NUMBER: 1206188

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for Virasati Asthan Seva

Johal & Company
Chartered Certified Accountants
Spectrum House
2B Suttons Lane
Hornchurch
Essex
RM12 6RJ

Virasati Asthan Seva

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for the Year Ended 31 March 2026

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Virasati Asthan Seva

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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

Objectives and aims

The charitable purposes of the charity are, for the public benefit, the preservation and conservation of sites of historical and architectural importance (including immovable cultural heritage which is integral to the site), primarily within South Asia with a special focus on the Panjab region and the Sikh tradition by:

1. Studying, recording, cataloging and photographing said sites in order to make them available to a wider international audience.

2. Funding focused conservation and preservation projects through local partners.

3. Creating education programmes using a combination of web-based and non-web based platforms and outlets.

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives, planning its activities and making decisions relating to the allocation of charitable funds.

The charity seeks to benefit the public through the preservation and conservation of historically and architecturally significant heritage sites, particularly those associated with the Sikh tradition in South Asia, and through promoting public understanding and appreciation of this cultural heritage.

ACHIEVEMENTS AND PERFORMANCE

Projects

During the year, the charity progressed its funding for the conservation of two major sites:

i) Havely Kavi Santokh Singh (Kaithal)
ii) Gurdwara Baba Bikrama Singh (Amritsar)

The charity has implemented phase one for the first project and there are plans underway to prepare for the final re-use of the site as part of phase two. The second project is projected to commence in late 2026/early 2027.

Events and Public Engagement

During the year, representatives of Virasati Asthan Seva participated in a number of public events held at Gurdwaras and within Sikh professional networks. These engagements provided opportunities to raise awareness of the charity's work, promote the importance of preserving Sikh historical and architectural heritage, and encourage greater community involvement in heritage conservation.

Looking ahead, Virasati Asthan Seva is scheduled to make a significant contribution to the Baba Shaam Singh Barsi event in May 2026, further supporting public engagement and awareness of Sikh heritage.

FINANCIAL REVIEW

Financial position

During the year, the charity's income from donations was £79,688.

The charity's expenditure on carrying out projects to fulfil its purposes was £67,191.

The charity held £11,358 at the bank at 31 March 2026.

Reserves policy

The Trustees constantly monitors its 12 months commitments against its level of reserves, taking account of anticipated expenditure over the following twelve months.

The charity's approach is to maintain sufficient unrestricted funds to meet its operational commitments and to ensure that conservation projects are undertaken only when adequate funding is available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation (CIO) and is governed by its constitution dated 17 October 2023.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:
(a) a copy of the current version of this constitution; and
(b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

The trustees are instructed on the funding profits and commitments.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1206188

Principal address
7 Elmdene Avenue
Hornchurch
Essex
RM11 2QH

Trustees
Dr R S Matharu
J S Bansal
J S Dhillon
M S Kalsi

Independent Examiner
Johal & Company
Chartered Certified Accountants
Spectrum House
2B Suttons Lane
Hornchurch
Essex
RM12 6RJ

Approved by order of the board of trustees on 29th October 2026 and signed on its behalf by:



Jasdip Singh Dhillon
.....
Trustee

Independent Examiner's Report to the Trustees of
Virasati Asthan Seva

Independent examiner's sport to the trustees of Virasati Asthan Seva
I report to the charity trustees on my examination of the accounts of Virasati Asthan Seva (the Trust) for the year ended 31 March 2026.

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
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.

Harjas Singh Sagoo (ACCA)

Johal & Company
Chartered Certified Accountants
& Registered Auditors
Spectrum House
2B Suttons Lane
Hornchurch
Essex
RM12 6RJ

Date: 28/10/26

Virasati Asthan Seva

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Year Ended 31.3.26 Unrestricted fund £	Period 14.12.23 to 31.3.25 Total funds £
INCOME AND ENDOWMENTS			
Donations and legacies		79,688	66,373
EXPENDITURE ON			
Raising funds		154	1,692
Charitable activities			
Project costs		67,191	30,736
Support costs		986	495
Total		68,331	32,923
NET INCOME		11,357	33,450
RECONCILIATION OF FUNDS			
Total funds brought forward		33,450	-
TOTAL FUNDS CARRIED FORWARD		44,807	33,450

Virasati Asthan Seva

Balance Sheet
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
CURRENT ASSETS			
Cash at bank		44,807	33,450
NET CURRENT ASSETS		44,807	33,450
TOTAL ASSETS LESS CURRENT LIABILITIES		44,807	33,450
NET ASSETS		44,807	33,450
FUNDS	4		
Unrestricted funds		44,807	33,450
TOTAL FUNDS		44,807	33,450

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 on an accruals basis 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the period ended 31 March 2025.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	66,373
EXPENDITURE ON	
Raising funds	1,692
Charitable activities	
Project costs	30,736
Support costs	495
Total	32,923
NET INCOME	33,450
TOTAL FUNDS CARRIED FORWARD	33,450

4. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	33,450	11,357	44,807
TOTAL FUNDS	33,450	11,357	44,807

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,688	(68,331)	11,357
TOTAL FUNDS	79,688	(68,331)	11,357

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds	At 31.3.25
	£	£
Unrestricted fund	33,450	33,450
TOTAL FUNDS	33,450	33,450

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	66,373	(32,923)	33,450
TOTAL FUNDS	66,373	(32,923)	33,450

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Virasati Asthan Seva

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Year Ended 31.3.26 £	Period 14.12.24 to 31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,688	66,373
Total incoming resources	79,688	66,373
EXPENDITURE		
Raising donations and legacies		
Subscriptions	-	401
Promotional	154	650
Printing and postage	-	641
	154	1,692
Charitable activities		
Project costs	67,191	30,736
Support costs		
Other		
Software costs	986	495
Total resources expended	68,331	32,923
Net income	11,357	33,450