Report of the Trustees and Unaudited Financial Statements for the year 1 January 2025 to 31 December 2025

AYURVEDA CENTRE OF EXCELLENCE

Registered Charity Number: 1207523

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Report of the Trustees for the year ended 31 December 2025

The Trustees present their report with the financial statements of the charity for the year 1 January 2025 to 31 December 2025. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)) and the Charities Act 2011.

Objectives and activities

The Ayurveda Centre of Excellence was established in 2024. We aim to educate and promote preventive health measures through workshops, health camps, educational programmes, publications, research, awareness campaigns, consultations, and collaborations with healthcare providers, to integrate Ayurvedic principles into mainstream healthcare for a comprehensive approach to well-being.

The Trustees meet every month to discuss charity matters, including fundraising and current project activities, and hold an AGM.

Achievements and performance

The charity received no income in 2025 and spent £3,967 on its charitable activities and governance, funded from reserves brought forward.

Financial review and reserves

Total funds fell from £5,760 at 1 January 2025 to £1,793 at 31 December 2025. All funds are unrestricted. The Trustees aim to hold enough reserves to meet at least six months of running costs, and plan to restart fundraising in 2026.

The opening funds have been restated from £1,788 to £5,760 to include a 2024 donation omitted from the 2024 accounts (note 2).

Reference and administrative details

Registered charity number	1207523
Legal form	Charitable Incorporated Organisation (foundation model)
Date registered	19 March 2024
Principal address	PO Box 1, Windsor, SL4 4UZ
Bankers	Metro Bank PLC, One Southampton Row, London WC1B 5HA
Independent examiner	Mandip Singh Sohal FCCA, 36 Lindsay Drive, Harrow HA3 0TD

Trustees

Amarjeet Bhamra	Chair	19 March 2024
Dr Mahesh Mathpati	Trustee	19 March 2024
Dr Shantha Godagama	Trustee	19 March 2024
Dr Rajeev Gupta	Trustee	19 March 2024

No trustees were appointed or resigned during the year.

Structure, governance and management

Governing document. The charity is a Charitable Incorporated Organisation governed by its foundation-model constitution.

Risk management. The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is managed day to day by the Trustees with help from a team of volunteers.

Approval

Approved by the Board of Trustees on 31 October 2026 and signed on its behalf by:



Amarjeet Bhamra, Trustee

Independent examiner's report to the trustees of Ayurveda Centre of Excellence

I report to the trustees on my examination of the accounts of Ayurveda Centre of Excellence (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the charity 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 charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed all 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 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 charity 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.



Mandip Singh Sohal
FCCA (retired member, ACCA)
Associate Member, Association of Charity Independent Examiners
36 Lindsay Drive, Harrow HA3 0TD
Date: 31 October 2026

Statement of Financial Activities for the year ended 31 December 2025

All activities are continuing and all funds are unrestricted. There were no recognised gains or losses other than those shown.

	Notes	2025	2024 (restated)
		£	£
INCOME FROM			
Donations	3	0	10,275
Investment income		0	0
Total income		**0**	**10,275**
EXPENDITURE ON			
Charitable activities	4	3,964	4,515
Governance costs	5	3	0
Total expenditure		**3,967**	**4,515**
NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS		**(3,967)**	**5,760**
RECONCILIATION OF FUNDS			
Total funds brought forward, as previously reported		1,788	0
Prior period adjustment	2	3,972	0
Total funds brought forward, restated		5,760	0
TOTAL FUNDS CARRIED FORWARD	9	**1,793**	**5,760**

2024 covers the period 19 March 2024 to 31 December 2024. Figures are rounded to the nearest pound. The notes form part of these financial statements.

Balance Sheet at 31 December 2025

	Notes	2025	2024 (restated)
		£	£
CURRENT ASSETS			
Debtors		0	0
Cash at bank		1,796	5,760
		1,796	**5,760**
CREDITORS			
Amounts falling due within one year	6	(3)	0
NET CURRENT ASSETS		**1,793**	**5,760**
NET ASSETS		**1,793**	**5,760**
FUNDS			
Unrestricted funds – general fund	9	1,793	5,760
TOTAL FUNDS		**1,793**	**5,760**

The financial statements were approved by the Board of Trustees on 31 October 2026 and were signed on its behalf by:



Amarjeet Bhamra, Trustee

The notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2025

1. Accounting policies

Basis of preparation. The financial statements have been prepared under the historical cost convention, in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity is a public benefit entity. Amounts are rounded to the nearest pound.

Going concern. The Trustees consider the charity able to continue for at least twelve months from approval of these accounts, given its reserves of £1,793 and plans to restart fundraising in 2026.

Income. Income is recognised when the charity is entitled to it, receipt is probable and the amount can be measured reliably.

Expenditure. Expenditure is recognised on an accruals basis when a liability is incurred, and is classified under headings that aggregate all costs related to the category. Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

Taxation. The charity is exempt from tax on income applied to its charitable purposes.

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 purposes specified by the donor. The charity held no restricted funds during the year.

2. Prior period adjustment

The 2024 accounts reported cash and total funds of £1,788 at 31 December 2024. The bank statement shows a balance of £5,760.42 at that date. The difference of £3,972 is a donation received in 2024 that was omitted from the 2024 accounts. Donations for the period to 31 December 2024 have been restated from £6,302 to £10,275, increasing funds at that date from £1,788 to £5,760. This has been confirmed against the 2024 bank statements.

3. Donations

	2025	2024 (restated)
	£	£
Donations from individuals	0	10,275

4. Charitable activities

	2025 £	2024 £
Travel and subsistence	2,348	
Vehicle costs	722	
Website and IT	671	
Memberships and fees	150	
Workshop materials	73	
Charitable activity costs (not analysed in 2024)		4,515
Total	**3,964**	**4,515**

5. Governance costs

	2025 £	2024 £
Bank charges	3	0

No fee was charged for the independent examination.

6. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals – bank charges for December 2025	3	0

7. Trustees' remuneration and benefits

No trustee received remuneration or other benefits during the year (2024: nil).

8. Related party transactions

There were no related party transactions during the year (2024: none). [To confirm.]

9. Movement in funds

	At 1 Jan 2025 (restated) £	Income £	Expenditure £	At 31 Dec 2025 £
Unrestricted – general fund	5,760	0	(3,967)	1,793
Total funds	**5,760**	**0**	**(3,967)**	**1,793**

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

This section does not form part of the statutory financial statements.

	2025 £
Income	0
Charitable activities	
Flights (British Airways, net of £154 refund)	1,757
Vehicle tax (DVLA)	620
Website hosting (SiteGround)	481
Passport fee (HM Passport Office)	235
IT and mobile equipment	190
Travel insurance	152
Local travel, fuel and parking	105
Vehicle insurance (Aviva Zero)	102
Meals and subsistence	99
Council fees (LB Hammersmith & Fulham)	80
Workshop materials (net of £50 refund)	73
BCMA membership 2025/26	70
Governance	
Bank charges	3
Total expenditure	**3,967**
Net expenditure	**(3,967)**