Charity registration number SC033214

SCOTTISH INDIAN ARTS FORUM

FINANCIAL STATEMENTS

31 MARCH 2026

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	03	2026

Reference and administration details

Charity name	Scottish Indian Arts Forum	
Other names charity is known by		
Registered charity number	SC033214	
Charity's principal address	33 Torwood Crescent	
	Edinburgh	
		Postcode EH12 9GL

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. Cavery Shanmugam Batemanabin	President		
2	Mr. Vimal D`Souza	Vice-President		
3	Mr. Sandeep Srivastava	Secretary		
4	Mrs. Anjana Puri	Joint Secretary		
5	Mr. Deepak Verma	Treasurer		
6	Mrs. Archana Agarwal	Joint Treasurer		
7	Mrs. Manjari Singh	Convenor – Marketing & Promotions		
8	Mr. Raghavendra Kamath	Board Member		
9	Mr. Ujjwal Nema	Board Member		

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Mr. Abhijit Chakraborty	8th February 2026

Mr. Nirav Mehta	8th February 2026
Mr. Dipak Chandra	8th February 2026
Mr. Reyaz Abdul	8th February 2026
Mr. Sreedhar Divakala	8th February 2026

Structure, governance and management

Type of governing document	The charity is governed by its Constitution, a copy of which is held on file with the Office of the Scottish Charity Regulator (OSCR). Risk Management The trustees have a duty to identify and review the risks to which the charity is exposed. The trustees regularly review the major risks facing the charity and are satisfied that systems and procedures are in place to manage those risks and to provide reasonable assurance against fraud, error and other uncertainties.
Trustee recruitment and appointment	Not applicable.

Objectives and activities

Charitable purposes	Scottish Indian Arts Forum (SIAF), a registered Scottish charity (SC033214), promotes Indian culture and arts in and around Edinburgh, through music and dance events held around key Indian festivals, since its inception in August 1994. SIAF is governed by a duly approved Constitution, with an Executive Committee responsible for managing all aspects of the organisation. The Committee is made up of members from different faiths and from different parts of India, reflecting a genuinely secular and inclusive approach to Indian culture in Edinburgh. Committee members bring wide experience in community engagement and give their time on a voluntary basis, so there are no staffing costs, meaning the charity's entire funds are directed towards delivering events. Each year, SIAF delivers its programme of annual events, engaging the community through a range of activities built around key Indian festivals, funded from income generated within the financial year. The charity continues to pursue its core objective of expanding awareness of Indian music, dance and culture in and around Edinburgh.
Summary of the main activities in relation to these objects	In pursuit of its charitable objects, SIAF organises a programme of events each year designed to promote Indian culture and arts and to bring the community together, including: • **SIAF's Annual BBQ —** a community gathering that brings together members and families in an informal, social setting. • **SIAF Holi —** celebrating the Hindu festival of colour, promoting Indian traditions and community participation. • **Dusherra (Dussehra) —** marking this significant Hindu festival through cultural celebration and community engagement. Through these events, SIAF continues to fulfil its objective of promoting awareness and appreciation of Indian music, dance and culture in and around Edinburgh, while providing opportunities for community engagement across different faiths and regional backgrounds.

Achievements and performance

Summary of the main achievements of the charity during the financial period	In pursuit of its charitable objects, SIAF organises a programme of events each year designed to promote Indian culture and arts and to bring the community together, including: • **SIAF Holi —** celebrating the Hindu festival of colour, promoting Indian traditions and community participation. • **Dusherra —** marking this significant Hindu festival through cultural celebration and community engagement. • **SIAF Republic Day —** celebrating India's Republic Day with the community. **Summary of the main achievements of the charity during the financial period** Scottish Indian Arts Forum was established in August 1994, and this year marked our 32nd year of operation. Over the course of the year, we organised and celebrated a series of events for our members and the wider community. **SIAF's Annual Holi** celebration was held in March, marking the festival of colours and bringing the community together for a fun-filled day. **Dusherra**, planned for October, was unfortunately cancelled due to bad weather.

Financial review

Brief statement of the charity's policy on reserves	The charity's policy on reserve is to hold sufficient funds in reserve to ensure the charity's ability to fulfil its charitable objectives.
Details of any deficit	Not applicable
Donated facilities and services (if any)	

Other optional information

On 16 July 2026, the trustees resolved to transfer the charity's activities, assets and undertaking to a newly established Scottish Charitable Incorporated Organisation (SCIO), Scottish Indian Arts Forum (SC055512). This transfer was undertaken to provide the organisation with a more robust and modern legal structure, offering greater protection to trustees and a clearer framework for governance as the charity continues to grow.

This report covers the final period of operation of Scottish Indian Arts Forum (SC033214), prior to that transfer taking effect. Following the transfer, the wind-up and dissolution of SC033214 is currently in progress, and OSCR will be notified in due course once this process has been completed.

The trustees named and signing this report are those of the former charity (SC033214) who held office during the period covered by this report, and who currently also serve as trustees of the new charity, Scottish Indian Arts Forum (SC055512). All activities, achievements and financial matters described in this report relate solely to SC033214 for that period. Going forward, all future activities of Scottish Indian Arts Forum will be reported under the new SCIO, SC055512.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Deepak Verma	
Full name(s)	Deepak Verma	
Position (e.g. Chair)	Treasurer	
Date	15-9-2026	

Scottish Indian Arts Forum

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SCOTTISH INDIAN ARTS FORUM

PERIOD 1 APRIL 2025 TO 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsible to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

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.

Philip Bald

Philip Bald FCCA
Philip Bald Accountancy
3b Ormiston Terrace
Edinburgh
EH12 7SJ

25th September 2026

APPENDIX 2

Scottish Indian Arts Forum

Enter SC No. below

SC033214

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2025		31st	March	202

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-				-	-
Legacies					-	
Grants & Sponsorship	17,227				17,227	37,289
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	9,450				9,450	7,718
					-	
A1 Sub total	26,677	-	-	-	26,677	45,007
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,677	-	-	-	26,677	45,007
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,360				14,360	37,985
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	120
Legal costs					-	
Other	-				-	
					-	
A3 Sub total	14,360	-	-	-	14,360	38,105
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	14,360	-	-	-	14,360	38,105
Net receipts / (payments)	12,317	-	-	-	12,317	6,902
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,317	-	-	-	12,317	6,902

APPENDIX 2

- SC033214

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,687				12,687	4,866
	Surplus / (deficit) shown on receipts and payments account	12,317				12,317	6,902
	Liabilites movement					-	919
						-	
	Cash and bank balances at end of year	25,004	-	-	-	25,004	12,687
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Holi Prepaid 2024			-	-
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Creditors	Unrestricted	1,000	1,000
		Total	1,000	1,000

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Deepak Verma	DEEPAK VERMA	15-9-26

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

To advance the education of the public about Indian art, culture and religion.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 2

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-				-	-
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants and Sponsorship

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Bank of Scotland	1,500				1,500	1,750
National Heritage Fund	4,177				4,177	
BEMIS (Scotland)					-	250
Foundation Scotland					-	3,000
Purview	1,000				1,000	1,000
Spice Lounge	-				-	1,000
Integro Design	1,000				1,000	-
Charities Trust	650				650	500
First Class Learning Sponsorship					-	250
CM Biryani					-	1,250
Grant National Lottery	8,000				8,000	24,000
Various sponsorship	900				900	4,289
Total	17,227	-			17,227	37,289
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Holi	7,530				7,530	6,333
Dance	1,170				1,170	540
Events	750				750	-
Raffle tickets					-	845
BBQ					-	-
Total	9,450	-	-	-	9,450	7,718
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Toliets, security and site rental					-	4,663
Dancer expenses	2,713				2,713	4,648
Taxi hire					-	420
Insurance	206				206	202
First Aid					-	200
AGM	222				222	
Republic Day	936				936	2,298
Miscellaneous	173				173	771
Dusherra - 2025	3,195				3,195	1,904
BBQ	326				326	-
Fireworks					-	2,000
Holi 2026	3,971				3,971	3,496
Effigies	1,527				1,527	1,510
Licence	1,092				1,092	414
Marquee					-	15,459
Total	14,360	-	-	-	14,360	37,985
	-	-	-	-	-	-

SC033214

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	-				-	-
Legacies					-	
Grants and sponsorship	17,227				17,227	37,289
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	9,450				9,450	7,718
Sub total	26,677	-	-	-	26,677	45,007
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	26,677	-	-	-	26,677	45,007
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,360				14,360	37,985
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	-				-	120
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	
					-	
Sub total	14,360	-	-	-	14,360	38,105
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	14,360	-	-	-	14,360	38,105
					-	
Net receipts / (payments)	12,317	-	-	-	12,317	6,902
Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,317	-	-	-	12,317	6,902
					-	

Nature and purpose of funds