READING HINDU CENTRE

(Registered Charity Number: 1115850)

At

READING HINDU TEMPLE

112, Whitley Street, Reading RG2 0EQ

Tel: 0118 9751067 Web address: www.readinghindutemple.com

Dear Member/s,

I am writing to invite you to the Annual General Meeting (AGM) of the Reading Hindu Centre, which shall be held on Sunday, 09 August 2026 at 6:00 pm. I enclose the following documents for your consideration (members who share the same address will receive one copy of these documents):

1. Notice of the 2026 AGM
2. Minutes of the last AGM
3. Report from the Chairman of the Executive Committee (EC)
4. Statement of financial activities for the year ended on 31 December 2025
5. Nomination form for election to the EC – this form can be photocopied, if necessary

In addition, document numbers 1, 2 3 & 4 will be displayed on the Temple's noticeboard.

Please Note:

As per Clause 6.1 of the Constitution, there should be 12 members to serve on the EC. Also, as per Clause 6.3 of the Constitution, one-third members of the EC are required to resign. However, resigning members shall be eligible for re-election. The following four EC members will be resigning at the 2026 AGM – B Sankhla, Laxman Chauhan, Govind Bhatti and Rakhee Mistry

Also, it is essential to note that if you wish to raise any issues regarding the above documentation, or any other matters relating to the Charity at the AGM, **you must put these in writing to the undersigned at the above address by no later than 7:00 pm on Tuesday, 28 July 2026, for consideration by the EC.** At the AGM, the EC will only reply to those questions that have been submitted in advance as set out above and are relevant to the agenda.

I look forward to seeing you at the Reading Hindu Centre's 18th AGM.

Yours faithfully,

Bhupendra Sankhla
(Secretary)
15 July 2026

Executive Committee (EC)

Mr. Govind Bhatti (Treasurer), Mr. Laxman Chouhan (Elected member), Mr. Dhiraj Gehlot (Joint Treasurer), Dr Ashok S Khare (Chairperson), Mr. Shashi Mawkin (Property manager), Mr. Sunil Mehan (Event Coordinator), Mr. Mrigank Mishra (Elected member), Mr. Vijay Mistry (Vice Chairman), Mrs. Rakhee Mistry (Event publicity), Mr. Bhupendra Sankhla (Secretary), Mr. Jagannath Sapkota (Joint secretary) and Mr. Arjun Singh (Treasury team member)

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NOTICE OF THE ANNUAL GENERAL MEETING (AGM) - 2026

Dear Member/s,

As per Clause 9.4 of the Constitution, I am writing to invite you to the AGM of the Reading Hindu Centre on Sunday, 9 August 2026 at 6:00 pm at the Reading Hindu Temple, 112 Whitley Street Reading RG2 0EQ.

AGENDA of the AGM

1. Welcome by the Chairperson of the Executive Committee (EC)
2. Approval of the Minutes of the last AGM
3. Report from the Chairperson of the EC
4. Approval of the statement of financial activities for the year ending on 31 December 2025
5. Election of the EC
6. Answers to the questions submitted in writing before 28 July 2026
7. Vote of thanks by the Chairperson

Please note

- Annual / Life member shall have right of one vote at the Annual General Meeting (AGM) called by the EC where members are required to cast a vote, provided that: the Annual / Life member has been a member of the Charity continuously for a period of not less than 12 months up to the date of the notice of such a meeting.

Yours sincerely,

Bhupendra Sankhla
(Secretary)
15 July 2026

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Minutes of the Annual General Meeting (AGM), 08/09/2024, at 6:00 pm in the dining hall

Ashok, chairperson opened the meeting at 6:15 pm after the desired quorum was reached. He recited a prayer. Ashok mentioned that the notice of this AGM has been issued to all the members with the AGM pack on 15 August 2024 and there were 7 items on the agenda.

Agenda item 1 – Welcome by the chairman of the Executive Committee (EC):
Ashok welcomed the members to the 17th AGM of the Reading Hindu Centre, and he thanked them for their presence, and continuing unconditional commitment for the Charity – Reading Hindu Centre. He then moved on to the second item on the agenda.

Agenda item 2 – Approval of the minutes of 2023 AGM
Ashok stated that the minutes of the 2023 AGM were sent to the membership with the AGM pack, and EC has not received any amendments or questions relating to these minutes. Ashok proposed the meeting to approve these minutes. The minutes were approved.

Agenda item 3 – Report from the Chairman of the Executive Committee:

Ashok read the report as - Over the last two decades, our Temple has gone from strength to strength due to the dedicated efforts of the EC, and with overwhelming support and participation of devotees and members, it has been transformed into a center place for Hindu community that fulfils its religious, cultural, social and communal needs. At our Temple, we organise activities that promotes the Hindu culture, especially in the form of festivals, weekly and monthly services, which accounts for more than 100 days in a year that accounts to 1 in 3 days of engagement with the community at our Temple. Hence, our Temple is a busy place. EC always makes live transmissions of key events at the Temple on Facebook and routinely makes announcements of the events on WhatsApp.

Property Management and maintenance
Maintaining our 120 years old charity building to the standards of 21st century is ongoing task. Since the last AGM, professional cleaning of the kitchen, extractor system, required modifications to the gas supply line to the kitchen cooker and low burners completed. Annual service / maintenance contracts for the lift, fire systems, emergency lighting and pest control were continued. To reduce the energy costs of the Temple, the new contracts were chosen from the utility providers. The maintenance requirements of our 3 boilers were also fulfilled. Maintenance priorities for the coming year include repair the rising damp on the main hall wall (roadside), continuing with boilers repairs, continuing with the replacement of lights with LED bulbs and implementation of other energy saving schemes.

Priest matters
Our attempt of appointing a new priest from India has been unsuccessful. The Home Office frustratingly took 9 months to take the decision on our Tier 5 application. Following from this uncertainty, Executive Committee is currently exploring a possibility of appointing a suitably

qualified local candidate who can serve our Temple under Tier 2 category as a Minister of Religion. Under this category, the maximum period of appointment would be for 3 years.

Long term strategic plan – relocation of the Temple

Based on the two key issues, such as age of the building and parking restriction, last year we launched a fund-raising appeal for the relocation of the Temple to raise 1.5m through 1500 pledges of £1000 each. More than 40 pledges have been received through this campaign so far. A separate bank account has been opened for the pledges. Hence the funds generated are reserved separately - not used for the day-to-day running of our Temple. EC is actively looking at sites and has reviewed three sites up till now and have also engaged with Savills estate agents to explore possibilities of redevelopment of our current premises. So please come forward and spread the message across. You can either donate a lump sum of £1000 or even set up a monthly standing order to donate in instalments, for example £100 over 10 months or £50 over 20 months otherwise any amount that suits you. Your donations will stand as an inspiration for others to become partners in this vision. The EC is also aware of the fact that in our community there is expertise available to take this vision forward and hence seek your support on this subject. Please contact any of the EC members or email on: contact@readinghindutemple.com

Serving for the Temple and working in the Executive Committee (EC)

Many members of the current EC have been serving our Temple for more than 20 years and they are in the age group of 60 to 75. The Executive Committee strongly feels that new members should explore the possibility of joining the committee to develop and retain our religious and cultural heritage. You will work as a part of a team whose primary aim is to serve our Temple and offer the best possible services to our community in a disciplined manner. Undoubtedly, you will also develop valuable skills in managing a vibrant community organisation. Please note that a new joiner should be a paid member of the charity – Reading Hindu Centre – for at least a year before you are eligible to be elected to the EC and we ask you to commit average two hours of your time per week. More information, please contact: ashokmansevak9@gmail.com and vijay.mistry@hotmail.com …more hands make light work!

And finally,

It is an honour that my fellow committee members have given me an opportunity to chair this charity for the past 21 years, which has exposed me to many challenges and opportunities. These challenges and opportunities create tensions and sleepless nights, which now I assume as an integral part of this position. It is undoubtedly true that I could be able to manage such situations with the help of my fellow committee members who over the last 21 years have always given me their wholehearted support, whenever and wherever was required. I wish to say them a big thank you for the same. I also wish to say a big thank you to my wife and daughter and wish to extend the same to the wives and children of my fellow committee members…our hard work is the result of your continuing support, patience and understanding.

On behalf of the EC, I wish to express my deepest sense of gratitude to all those individuals who have directly or indirectly worked for the development of our charity. I strongly believe that it is you, the members and the devotees are keeping this charity on the continuing path of growth and progress. So, keep spreading the word about the good work being carried out at our Temple, donate generously, and offer help in person to support our Temple. I would like to assure you that your advice and help in any respect is of great value to the EC. If you have certain expertise, which you feel you can offer for the benefits of the charity, then please feel free to communicate your ideas with the EC. If you have any queries relating to matter of the charity, then please contact any EC member. This will ensure that you receive accurate information, rather than relying upon unauthorised third-party source.

Thank you very much for your continuing support and encouragement. I pray to the God that you all may get the peace and happiness you rightly deserve…God bless and thank you for your patience and listening.

Agenda item 4 – Approval of accounts for the year ended on 31st December 2023:
The statement of account for the year ended on 31 December 2023 was sent to the membership with the AGM pack. The highlights of the Reading Hindu Centre (RHC)'s financial position for 2023 are:

- Gross income increased by 30.3% to £135,677 (in 2022, £103,567)
- Expenditure reduced to £69,357 (in 2022, £73,942) – the large part of expenditure is related to the staff costs, property maintenance and utility bills
- Surplus increased to £66,357 (in 2022, £29,625)
- Cash at bank and in hand increased to £167,556 (in 2022, £141,360)
- No bank borrowings

I wholeheartedly wish to thank all the donors for extending their kind generosity towards our beautiful Temple…keep your partnership with this noble cause and spread the message across!!

The EC has not received any queries in writing from the membership in relation to this statement, which implies that the membership including you all agrees with the facts reported in this statement. I therefore proposed you to approve the statement of accounts for the year ended on 31 December 2023 by show of hands. The statement of account was approved.

Agenda item 5 – Election of the EC members:
Ashok mentioned that as stated in the AGM document Mr. Bhupendra Sankhla - appointed returning officer will be conducting this business. Bhupendra confirmed that there were 7 positions on the EC and he has received four eligible nomination forms from four retiring EC members - Dhiraj Gehlot, Sunil Mehan, Vijay Mistry and Shashi Mawkin. Bhupendra also stated that additionally, 3 more nominations were received from Jagannath Sapkota, Arjun Singh and Mrigank Mishra. However, their completed forms have errors. He then further informed the membership that Jagannath Sapkota and Arjun Singh have worked in the EC last year as a co-opted member, and Mrigank routinely offers help at the religious services at the Temple. Hence, he appealed to the membership to allow the EC to accept their nominations. The membership overwhelmingly accepted this suggestion. Bhupendra then declared that all 7 nominations were duly elected to the EC.

Agenda item 6 – Answers to the questions submitted in writing:
Ashok confirmed that no such questions were received. However, Ashok pointed out that if any member had any queries they should put in writing to the Secretary, and EC would happily answer them after due consideration.

Agenda item 7 – Vote of thanks by the chairperson:
Ashok thanked Mr. Jagannath Sapkota and Mr. Arjun Singh who worked last year as co-opted members, and then welcomed them, and Mr. Mrigank Mishra in the EC as elected members. On behalf of the EC, he once again thanked all for attending the AGM. Ashok mentioned that EC needs precious support and encouragement from the membership and congregation for the continuing progress of the Charity. So please come forward - there are ample opportunities for you to work for this Charity. You only need some willingness and time to spare….

Ashok then brought the meeting to close

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Report from the Chairman of the Executive Committee (EC)

Dear member/s and devotees,

Over the last two decades, our Temple has gone from strength to strength due to the dedicated efforts of the EC, and with overwhelming support and participation of the devotees and members, it has been transformed into a centre place for Hindu community that fulfils its religious, cultural, social and communal needs. At our Temple, we celebrate important Hindu Festivals - the Table of 2026 festivals are given on the next page.

Along with the above dates, at our Temple we have:

- Special Tuesday evening service between 6:15 and 7:30 pm for chanting Hanuman Chalisa path, followed by discourse and Aarati
- Monthly Sundarkand Path between 5:30 and 7:00 pm on the last Saturday of the month followed by Aarati and Preetibhoj
- Jalaram Bapa Bhajans – second Sunday of the month between 5:30 and 7:20 pm
- Atharvshirsh path on the day of Sankashti Chaturthi that falls on the weekend

The festivals & Satsang sessions offer devotees a noble **opportunity to offer Seva** by:

- becoming Yajman for the Puja and Aarati
- offering financial contribution towards Prasad e.g. fruits
- offering help for cooking food, cleaning the utensils, kitchen area, setting up of dining hall, and tidying it after the preetibhoj

Please come forward to serve our Temple - join our WhatsApp group

Financial updates

The Executive Committee (EC) always maintains a certain level of cash reserves in the bank, whilst making conscious effort for fulfilling day to day, short and medium-term financial commitments. Following are the highlights of the Reading Hindu Centre (RHC)'s financial position for the year ended on 31 December 2025:

- Total income - £236,911 (out of which £60,344 is restricted funds for relocation)
- Total expenditure – 102,815
- Cash at bank and in hand - £392,296
- Loan / borrowing - £0

I wholeheartedly wish to thank all the devotees for extending their kind generosity towards our beautiful Temple…keep your partnership with our Charity and keep spreading the message of its growth and progress across!!

	Reading Hindu Temple event calendar 2026		
Month	**Festival Name**	**Date**	**Day**
July	Guru Pournima	29	Wed
	Indian Independence Day	15	Sat
August	Raksha Bandhan (Rakhee Muhurt: 5:00 pm to 10 pm)	27	Thurs
	Shrikrishna Janmashtami	04	Fri
	Haritalika Teej	13	Sun
	Ganesh Mahotsav Begins – Ganesh Murti Sthapana	14	Mon
	Sahastravartan – Athrvashirsh Path	20	Sun
	Anant Chaturdashi – Ganesh Murti Visarjan	25	Fri
September	Shraddha Paksha begins	27	Sun
	Shraddha Paksha Ends	10	Sat
	Ashwin Navratri begins - Ghatsthapana	11	Sun
	Navratri Garba day -1	16	Fri
	Navratri Garba day - 2	17	Sat
	Mata Ki Chowki	17	Sat
	Durgashtami – Havan	18	Sun
	Ashwin Navratri ends – Navmi	19	Mon
	Vijaya Dashmi – Dushera	20	Tue
October	Karwa Chauth	29	Thur
	Diwali – Dhantrayodashi - Dhanteras Puja Muhurt: 4:45 pm to 6:20 pm	06	Fri
	Diwali – Narak Chaturdashi & Laxmi Pujan Puja Muhurt: 4:35 pm to 6:10 pm	08	Sun
	Diwali – Balipratipada & Govardhan Pujan Vikram Sanvat begins	10	Tue
	Bhaubij – Bhaiduj Muhurt: 12:40 pm to 2:25 pm	11	Wed
November	Shri Jalaram Jayanti	16	Mon
December	Shri Dattatreya Jayanti	23	Wed

Property Management and maintenance

Our charity building is more than 120 years old and maintaining it to the standards of 21st century is an ongoing task. Although maintenance costs are significant, every effort is being made to manage and minimise these expenses effectively. Since the last AGM, several important maintenance and improvement projects have been completed. For instance:

- Out of the three boilers, which are over 10 years old, one of the boilers used for hot water supply and heating failed its safety test. Due to the excessive cost of repairs, a new Vaillant boiler was installed, and to reduce annual boiler servicing costs, a new service contract was also made.
- To reduce the utility bills, a new 3 years fixed water and wastewater contract has been established with Ever-flow, and an electricity supply contract has been renewed for a year with Scottish Power.

- To further reduce the water consumption and hence the bill, a *FLOWSAVER Intelligent Water Management System* was installed in the men's toilet urinals in January 2026. This has reduced the water consumption by approximately 50%, resulting in estimated annual savings of around £2,000.
- The annual service and maintenance contracts for the lift, fire alarm systems, emergency lighting, and pest control have continued to ensure that the temple remains safe, compliant and well maintained.
- The professional cleaning of the kitchen and extractor system, together with the necessary modifications to the gas supply line serving the kitchen cooker and low burners have been completed.
- A car crashed into the Temple's exterior wall, causing considerable damage to the main gate, post box, large dustbin, and side wall. Following the insurance settlement, the damaged wall was repaired, and a new gate will be installed.
- Maintenance priorities for the coming year include repairing the rising damp affecting the main hall wall, continuing the replacement of existing lighting with energy-efficient LED fittings, and implementing further energy-saving initiatives.

Priest matters

- Following from the rigorous selection process, the Executive Committee has appointed Shastri Jaipal Ji as the Priest / Minister of Religion of the Reading Hindu Temple. Prior to this appointment he has worked at the Hindu Temple in Stratford, East London.

Publicity and remote access

- EC always makes live transmissions of key events at the Temple on Facebook
- EC also routinely makes announcements of the events on Facebook and WhatsApp

Long term strategic plan – relocation of the Temple

In the reports of the past three AGM's, I put forward to you a case for relocation based on key issues such as age of the building and parking restriction. However, I have also informed you that we need to raise substantial funds probably in millions before we endeavor such a challenge. Following are the updates:

- At the end of 2023, a fund-raising appeal for the relocation project has been launched to raise 1.5 m through 1500 pledges of £1000 each.
- It was noted from expert advice that redevelopment of our current premises can be expected to raise funds in the region of 2.5 m.
- A separate bank account has been opened for the pledges, and the funds generated are reserved separately **(restricted)** - not used for the day-to-day running of our Temple.
- A new donation board is installed in the prayer hall to acknowledge all the pledges
- It is certain that the number of pledges are rising yearly, far more pledges are required, and undoubtedly, they should come at a faster rate.
- So please come forward and spread the message across…You can either donate a lump sum of £1000 or even set up a monthly standing order / direct debit to donate in instalments, for example £100 over 10 months or £50 over 20 months or alternatively any amount that suits you. Your donations will stand as an inspiration for others to become partners in this vision…

The EC is also aware of the fact that in our community there is expertise available to take this vision forward and hence seek your support on this subject. Please contact any of the EC members or email on: contact@readinghindutemple.com

Serving for the Temple and working in the Executive Committee (EC)
As mentioned at the start, at our Temple, we celebrate all major festivals, and weekly and monthly services which amount to an average engagement of 1 in 3 days in a year. These days are certainly busy periods and involve many tasks.

Many members of the current EC have been serving our Temple for more than 20 years and are in the age group of 60 to 75. The Executive Committee strongly feels that new members should explore the possibility of joining the committee to develop and retain our religious and cultural heritage. You will work as a part of a team whose primary aim is to serve our Temple and offer the best possible services to our community in a disciplined manner. Undoubtedly, you will also develop valuable skills in managing a vibrant community organisation. Please note that a new joiner should be a paid member of the charity – Reading Hindu Centre – for at least a year before becoming eligible to be elected on the EC, and we ask you to commit average two hours of your time per week. More information, please contact: ashokmansevak9@gmail.com and vijay.mistry@hotmail.com

…more hands make light work!

And finally,

On behalf of the EC, I wish to express my deepest sense of gratitude to all those individuals who have directly or indirectly worked for the development of our charity. I strongly believe that it is you, the members and the devotees, who are keeping this charity on the continuing path of growth and progress. So, keep spreading the word about the good work being carried out at our Temple, donate generously, and offer help in person to support our Temple.

I would like to assure you that your advice and help in any respect is of great value to the EC. If you have certain expertise, which you feel you can offer for the benefits of the charity, then please feel free to communicate your ideas with the EC.

If you have any queries relating to matter of the charity, then I request you contact any of the EC members. This will ensure that you receive accurate information, rather than relying upon unauthorised third-party source.

Thank you very much for your continuing support and encouragement…

Stay blessed!

Yours truly,

(Dr Ashok Sadashiv Khare)
Chairperson of the Executive Committee
15 July 2026

READING HINDU CENTRE

(Registered Charity Number: 1115850)

At

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Nomination form for the Election of 5 members to serve on the Executive Committee

Please Note: *(as per Clauses 14.2, 14.3, 14.4 and 14.5 of the Constitution)***:**

1. The candidate who wishes to contest this election must be a member of the Charity for a continuous period of not less than 12 months up to the notice of the election.
2. The candidate shall be nominated and seconded by two separate members, who also are members of the Charity for a continuous period of not less than 12 months up to the date of the notice of the election.
3. No member will be allowed to nominate and second two candidates in any one election.
4. The candidates must attend in person at the AGM, and shall accept appointment if elected.

Nominee

Name & Tel: _____

Address: _____

Nominated by

Name & Tel: _____

Address: _____

Signature: _____

Seconded by

Name & Tel: _____

Address: _____

Signature: _____

Declaration from the Nominee

I accept my nomination. I undertake to work for the benefit of the Reading Hindu Centre to the best of my ability. **I agree to be bound by the terms of any loan agreements which are drawn by the Charity, and will complete all necessary paperwork in respect of it as required by the Bank**

Signature and date: _____

The fully completed Nomination form should be submitted to Mr. Vijay Mistry **(Appointed Officer for the Election of the Executive Committee as stated above),** at Reading Hindu Temple, 112 Whitley Street Reading RG2 0EQ by no later than 7:00 pm on Thursday, 30 July 2026; **otherwise, the nomination will not be accepted by the Executive Committee.**

CHARITY REGISTRATION NUMBER: 1115850

The Reading Hindu Centre

Unaudited Financial Statements

31 December 2025

H B MISTRY & CO
Chartered accountants
Tudor House
Mill Lane
Calcot, Reading
Berks RG31 7RS

The Reading Hindu Centre

Financial Statements

Year ended 31 December 2025

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The Reading Hindu Centre

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Reading Hindu Centre
Charity registration number	1115850
Principal office	112 Whitley Street Reading RG2 0EQ

The trustees

Dr A Khare
Mr B Sankhla
Mr V Mistry
Mr G Bhatti

The trustees

Dr Ashok Khare	Chairman
Mr Vijay Mistry	Vice Chairman
Mr Bhupendra Sankhla	Secretary
Mr Jagannath Sapkota	Joint secretary
Mr Govind Bhatti	Treasurer
Mr Dhiraj Gehlot	Joint treasurer
Mr Rakhee Mistry	Event Co-ordinator and publicity
Mr Sunil Meham	Event Co-ordinator and publicity
Mr Shashi K Mawkin	Property Manager
Mr Arjun Singh	Property Manager
Mr Laxman Chouhan	Elected Member
Mr Mrigank Mishra	Elected Member

Independent examiner	Harish Mistry FCA FFTA Chartered accountant

Structure, governance and management

The Charity operates under a constitution approved on 5 August 2006.

Management of the Charity is entrusted to an Executive Committee, acting on behalf of its members. One-third of the Committee is elected annually at the summer Annual General Meeting. Details of the Executive Committee members serving during the year are provided on page 1 of the financial statements.

All Committee members generously contributed their time and expertise on a voluntary basis. No member had any material interest in contracts of significance involving the Charity during the year.

The Executive Committee has conducted a thorough assessment of the major risks facing the Charity and is satisfied that appropriate systems and procedures are in place to mitigate these risks effectively.

Objectives and activities

The Charity's objectives are to promote the Hindu religion through charitable means, provide a place of worship for followers of the Hindu faith, and encourage the values of Hinduism for the benefit of the wider public.

The Charity remains politically non-aligned.

It collaborates with, and occasionally receives support requests from, other charities and organisations with similar aims. Each request is carefully reviewed by the Executive Committee, which may approve modest grants where mutual benefit is identified.

In reviewing our aims and planning future activities, we have referred to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Reading Hindu Centre serves as a vibrant hub for fostering harmony among diverse communities in Reading. It houses a beautiful temple that is open to all, and religious activities are conducted successfully throughout the year.

The Centre actively promotes spirituality and healthy living by encouraging use of its facilities for related activities.

The Trustees are pleased to report strong community engagement, reflected in increased attendance and financial support. Gross income rose by 13.5%to £236,911(2024: £208,561). Donations to the new temple relocation fund totalled £59,934(2024 £40,592), including £5,371(2024 £4,930) reclaimed through Gift Aid.

Financial review

The Charity's financial position is detailed in the attached statements. Gross income for the year was £236,911(2024: £208,561), with total expenditure of £102,815(2024: £104,138), resulting in a surplus of £134,096(2024: £104,423). Key expenditure areas included staff costs, property maintenance, and utilities.

Reserves Policy

The Charity maintains unrestricted funds at a level equivalent to 12 to 18 months of expenditure. This ensures continuity of operations in the event of a significant drop in funding, allowing time to explore alternative income sources.

This reserve level was sustained throughout the year and also serves as a safeguard against unexpected building repairs essential to the Charity's activities. The excess reserves beyond the operational requirements, is estimated at £350,000 and are designated for the purpose meeting temple re-location costs.

Risk management

The Charity relies on donations and Gift Aid to fund improvements and repairs. The Executive Committee remains confident that continued public goodwill and member support will sustain financial commitments.

Risks are managed through regular reviews of hygiene standards, health and safety procedures, fire protection measures, and ensuring adequate insurance coverage.

Plans for future periods

The Centre will maintain its daily religious programmes, which are regularly updated on its website. Renovation work is ongoing and dependent on donations and available funds.

Temple premises and future plans

The Trustees are actively seeking alternative temple premises with sufficient parking facilities. This initiative requires significant investment and the generous support of the community through donations and pledges.

To support this goal, the Trustees will continue organising cultural performances and fundraising events. Consultations with advisors are ongoing to find suitable sites and maximise the value of the current premises.

The trustees' annual report was approved on 9th August 2026 and signed on behalf of the board of trustees by:

Dr Ashok Sadashive Khare
Chairman
11/08/26

Mr Govind Bhatti
Treasurer
11/08/26

The Reading Hindu Centre
Independent Examiner's Report to the Trustees of The Reading Hindu Centre
Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Reading Hindu Centre ('the charity') for the year ended 31 December 2025

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 financial statements do not accord with those records; or

3. the financial statements 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.

Harish Mistry FCA FFTA
Chartered accountant
Independent Examiner

H B Mistry & Co
Tudor House
Mill Lane
Calcot
Reading
Berks RG31 7RS

Date 11th August 2026

The Reading Hindu Centre

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	162,414	59,934	**222,348**	208,278
Other trading activities	**5**	11,050	–	**11,050**	--
Investment income	**6**	3,103	410	**3,513**	283
Total income		176,567	60,344	**236,911**	208,561
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**7**	11,050	–	**11,050**	9,105
Expenditure on charitable activities	**8,9**	91,764	–	**91,764**	95,033
Total expenditure		102,815	–	**102,815**	104,138
Net income		73752	60,344	**134,096**	104,423
Transfers between funds		(2,129)	2,129	**–**	–
Net movement in funds		71,623	62,473	**134,096**	104,423
Reconciliation of funds					
Total funds brought forward		1,463,395	54,192	**1,517,587**	1,413,164
Total funds carried forward		1,535,018	116,665	**1,651,683**	1,517,587

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

The Reading Hindu Centre

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**15**		**1,252,386**	1,250,506
Current assets				
Debtors	**16**	**15,463**		8,527
Cash at bank and in hand		**392,296**		266,995
		407,759		275,522
Creditors: amounts falling due within one year	**17**	**8,462**		8,441
Net current assets			**399,297**	267,081
Total assets less current liabilities				1,517,587
Net assets			**1,651,683**	1,517,587
Funds of the charity				
Restricted funds			**116,665**	54,192
Unrestricted funds:				
Revaluation reserve		**1,019,879**		1,019,879
Other unrestricted income funds		**515,139**		443,516
Total unrestricted funds		**1,535,018**		1,463,395
Total charity funds	**19**		**1,651,683**	1,517,587

These financial statements were approved by the board of trustees and authorised for issue on 9th August 2026, and are signed on behalf of the board by:

Dr Ashok Sadashive Khare
Chairman 11/08/26

Mr Govind Bhatti
Treasurer 11/08/26

The notes on pages 7 to 15 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 112 Whitley Street, Reading, Berks, RG2 0EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Under the small entity provisions within S1A of FRS 102, the charity claims exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of Freehold property at market value. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting policies *(continued)*

Incoming resources

Income
All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Investment income is included when receivable. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.
Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Freehold Property 2% on cost.
No depreciation is provided in respect of freehold land. No depreciation is provided on the freehold buildings as in the opinion of the Executive Committee the residual value of the building will not be less than deemed cost of the building as the building is maintained to such a high standard.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	97,926	–	**97,926**
Money box collections	29,891	–	**29,891**
Charity membership fees	116	–	**116**
Cultural and religious activities (Pujas)	7,293	–	**7,293**
Hire of centre resources	7,767	–	**7,767**
Gift Aid claimed	19,421	5,371	**24,792**
Fund raising events		–	--
Pledge donation	–	54,563	**54,563**
	162,414	59,934	**222,348**

Note : Hall hire adjusted with £4,630 for the year 2024 Deposit refunded

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	76,991	–	76,991
Money box collections	54,050	–	54,050
Charity membership fees	10,	–	10
Cultural and religious activities (Pujas)	4,426	–	4,426
Hire of centre resources	16,823	–	16,823
Gift Aid claimed	13,966	4,930	18896
Fund raising events	1,420	–	1,420
Pledge donation	–	35,662	35,662
	167,686	40,592	208,278

5. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Insurance Claim Received	7,350	**7,350**	-	-
Room Rent	3,700	**3,700**		
	11,050	11,050		

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Bank interest receivable	3,103	410	**3,513**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	-	283	283

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Events	11,050	**11,050**	9,105	9,105

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Hindu faith and culture	86,064	**86,064**	91,583	91,583
Support costs	5,700	**5,700**	3450	3,450
	91,764	**91,764**	95,033	95,033

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Hindu faith and culture	86,064	–	**86,064**	91,583
Governance costs	–	5,700	**5,700**	3,450
	86,064	5,700	**91,764**	95,033

10. Analysis of support costs

	Hindu faith and culture £	**Total 2025 £**	Total 2024 £
Governance costs	5,700	**5,700**	3,450

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**1,176**	249

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**5,700**	3,450

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**31,741**	33,778
Employer contributions to pension plans	**203**	21
	31,944	33,799

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - Religious	**1**	1
Number of staff - Maintenance	**1**	1
	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold property	Equipment	**Total**
	£	£	**£**
Cost			
At 1 January 2025	1,250,000	26898	**1,276898**
Additions	–	3056	**3056**
At 31 December 2025	1,250,000	29,954	**1,279954**
Depreciation			
At 1 January 2025	–	26392	**26,392**
Charge for the year	--	1,176	**1,176**
At 31 December 2025	--	27,568	**27,568**
Carrying amount			
At 31 December 2025	1,250,000	2,386	**1.252,386**
At 31 December 2024	1,250,000	506	1,250,506

15. Tangible fixed assets *(continued)*

The freehold property at 112 Whitley Street, Reading included in the accounts was acquired in 1997. The freehold property were revalued at open market value by Fairweathers Chartered Surveyors as at 31st December 2015. (with assumed vacant possession) The charity has taken advantage of the transitional provisions available in the FRS 102 to carry those assets at that value less depreciation in subsequent years. Subsequent additions to freehold land and buildings are included at cost.

The comparable amounts for freehold property under historical cost convention were:

	2025
	£
Cost	**230,121**
Surplus on revaluation	**369,879**
	600,000

The title of the freehold property is vested in the Official Custodian of Charities on behalf of the Reading Hindu Centre.

16. Debtors

	2025	2024
	£	£
Prepayments and accrued income	**15,463**	8,527

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**7,664**	7,958
Social security and other taxes	**798**	483
	8,462	8,441

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £203 (2024: £21).

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
General funds	443,516	176,567	(102,815)	(2,129)	**515,139**
Revaluation reserve	1,019,879	–	–	–	**1,019,879**
	1,463,395	176,567	(99,815)	(2,129)	**1,535,018**

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	392,285	167,685	(104,138)	(12,317)	443,516
Revaluation reserve	1,019,879	–	–	–	1,019,879
	1,412,164	167,685	(104,138)	(12,317)	1,463,395

Restricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
Restricted Fund	54,192	60,344	–	2129	**116,665**

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund	1000	40,875	–	12,317	54,192

General funds - The fund incorporates designated fund of £350,000 to meet the re-location costs of the temple.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,252,386	–	**1,252,386**
Current assets	282,632	116,665	**399,297**
Creditors greater than 1 year		--	
Net assets	1,535,018	116,665	**1,651,683**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,250,506	–	1,250,506
Current assets	212,889	54,192	267,081
Creditors greater than 1 year	–	–	–
Net assets	1,463,395	54,192	1,517,587

Restricted Funds relate to donations towards the re-location and acquisition of New temple premises, to cater for its expanding activities and parking requirements at the temple.
The trustees are confident that this ambitious project will have the support of the whole community.

21. Related parties

Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year, but 3 of the Executive Committee members were reimbursed a total of £2,309 for validated out of pocket expenses incurred for the centre. (2024: 1 of the Executive Committee was reimbursed £538).

CHARITY REGISTRATION NUMBER: 1115850

The Reading Hindu Centre

Unaudited Financial Statements

31 December 2025

H B MISTRY & CO
Chartered accountants
Tudor House
Mill Lane
Calcot, Reading
Berks RG31 7RS

The Reading Hindu Centre

Financial Statements

Year ended 31 December 2025

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Notes to the detailed statement of financial activities	19

The Reading Hindu Centre

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Reading Hindu Centre
Charity registration number	1115850
Principal office	112 Whitley Street Reading RG2 0EQ

The trustees

Dr A Khare
Mr B Sankhla
Mr V Mistry
Mr G Bhatti

The trustees

Dr Ashok Khare	Chairman
Mr Vijay Mistry	Vice Chairman
Mr Bhupendra Sankhla	Secretary
Mr Jagannath Sapkota	Joint secretary
Mr Govind Bhatti	Treasurer
Mr Dhiraj Gehlot	Joint treasurer
Mr Rakhee Mistry	Event Co-ordinator and publicity
Mr Sunil Meham	Event Co-ordinator and publicity
Mr Shashi K Mawkin	Property Manager
Mr Arjun Singh	Property Manager
Mr Laxman Chouhan	Elected Member
Mr Mrigank Mishra	Elected Member

Independent examiner	Harish Mistry FCA FFTA Chartered accountant

Structure, governance and management

The Charity operates under a constitution approved on 5 August 2006.

Management of the Charity is entrusted to an Executive Committee, acting on behalf of its members. One-third of the Committee is elected annually at the summer Annual General Meeting. Details of the Executive Committee members serving during the year are provided on page 1 of the financial statements.

All Committee members generously contributed their time and expertise on a voluntary basis. No member had any material interest in contracts of significance involving the Charity during the year.

The Executive Committee has conducted a thorough assessment of the major risks facing the Charity and is satisfied that appropriate systems and procedures are in place to mitigate these risks effectively.

Objectives and activities

The Charity's objectives are to promote the Hindu religion through charitable means, provide a place of worship for followers of the Hindu faith, and encourage the values of Hinduism for the benefit of the wider public.

The Charity remains politically non-aligned.

It collaborates with, and occasionally receives support requests from, other charities and organisations with similar aims. Each request is carefully reviewed by the Executive Committee, which may approve modest grants where mutual benefit is identified.

In reviewing our aims and planning future activities, we have referred to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Reading Hindu Centre serves as a vibrant hub for fostering harmony among diverse communities in Reading. It houses a beautiful temple that is open to all, and religious activities are conducted successfully throughout the year.

The Centre actively promotes spirituality and healthy living by encouraging use of its facilities for related activities.

The Trustees are pleased to report strong community engagement, reflected in increased attendance and financial support. Gross income rose by 13.5%to £236,911(2024: £208,561). Donations to the new temple relocation fund totalled £59,934(2024 £40,592), including £5,371(2024 £4,930) reclaimed through Gift Aid.

Financial review

The Charity's financial position is detailed in the attached statements. Gross income for the year was £236,911(2024: £208,561), with total expenditure of £102,815(2024: £104,138), resulting in a surplus of £134,096(2024: £104,423). Key expenditure areas included staff costs, property maintenance, and utilities.

Reserves Policy

The Charity maintains unrestricted funds at a level equivalent to 12 to 18 months of expenditure. This ensures continuity of operations in the event of a significant drop in funding, allowing time to explore alternative income sources.

This reserve level was sustained throughout the year and also serves as a safeguard against unexpected building repairs essential to the Charity's activities. The excess reserves beyond the operational requirements, is estimated at £350,000 and are designated for the purpose meeting temple re-location costs.

Risk management

The Charity relies on donations and Gift Aid to fund improvements and repairs. The Executive Committee remains confident that continued public goodwill and member support will sustain financial commitments.

Risks are managed through regular reviews of hygiene standards, health and safety procedures, fire protection measures, and ensuring adequate insurance coverage.

Plans for future periods

The Centre will maintain its daily religious programmes, which are regularly updated on its website. Renovation work is ongoing and dependent on donations and available funds.

Temple premises and future plans

The Trustees are actively seeking alternative temple premises with sufficient parking facilities. This initiative requires significant investment and the generous support of the community through donations and pledges.

To support this goal, the Trustees will continue organising cultural performances and fundraising events. Consultations with advisors are ongoing to find suitable sites and maximise the value of the current premises.

The trustees' annual report was approved on 9th August 2026 and signed on behalf of the board of trustees by:

Dr Ashok Sadashive Khare
Chairman
11/08/26

Mr Govind Bhatti
Treasurer
11/08/26

The Reading Hindu Centre
Independent Examiner's Report to the Trustees of The Reading Hindu Centre
Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Reading Hindu Centre ('the charity') for the year ended 31 December 2025

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 financial statements do not accord with those records; or

3. the financial statements 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.

Harish Mistry FCA FFTA
Chartered accountant
Independent Examiner

H B Mistry & Co
Tudor House
Mill Lane
Calcot
Reading
Berks RG31 7RS

Date 11th August 2026

The Reading Hindu Centre

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	162,414	59,934	**222,348**	208,278
Other trading activities	**5**	11,050	–	**11,050**	--
Investment income	**6**	3,103	410	**3,513**	283
Total income		176,567	60,344	**236,911**	208,561
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**7**	11,050	–	**11,050**	9,105
Expenditure on charitable activities	**8,9**	91,764	–	**91,764**	95,033
Total expenditure		102,815	–	**102,815**	104,138
Net income		73752	60,344	**134,096**	104,423
Transfers between funds		(2,129)	2,129	**–**	–
Net movement in funds		71,623	62,473	**134,096**	104,423
Reconciliation of funds					
Total funds brought forward		1,463,395	54,192	**1,517,587**	1,413,164
Total funds carried forward		1,535,018	116,665	**1,651,683**	1,517,587

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

The Reading Hindu Centre

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**15**		**1,252,386**	1,250,506
Current assets				
Debtors	**16**	**15,463**		8,527
Cash at bank and in hand		**392,296**		266,995
		407,759		275,522
Creditors: amounts falling due within one year	**17**	**8,462**		8,441
Net current assets			**399,297**	267,081
Total assets less current liabilities				1,517,587
Net assets			**1,651,683**	1,517,587
Funds of the charity				
Restricted funds			**116,665**	54,192
Unrestricted funds:				
Revaluation reserve		**1,019,879**		1,019,879
Other unrestricted income funds		**515,139**		443,516
Total unrestricted funds		**1,535,018**		1,463,395
Total charity funds	**19**		**1,651,683**	1,517,587

These financial statements were approved by the board of trustees and authorised for issue on 9th August 2026, and are signed on behalf of the board by:

Dr Ashok Sadashive Khare
Chairman 11/08/26

Mr Govind Bhatti
Treasurer 11/08/26

The notes on pages 7 to 15 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 112 Whitley Street, Reading, Berks, RG2 0EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Under the small entity provisions within S1A of FRS 102, the charity claims exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of Freehold property at market value. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting policies *(continued)*

Incoming resources

Income
All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Investment income is included when receivable. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.
Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Freehold Property 2% on cost.
No depreciation is provided in respect of freehold land. No depreciation is provided on the freehold buildings as in the opinion of the Executive Committee the residual value of the building will not be less than deemed cost of the building as the building is maintained to such a high standard.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	97,926	–	**97,926**
Money box collections	29,891	–	**29,891**
Charity membership fees	116	–	**116**
Cultural and religious activities (Pujas)	7,293	–	**7,293**
Hire of centre resources	7,767	–	**7,767**
Gift Aid claimed	19,421	5,371	**24,792**
Fund raising events		–	--
Pledge donation	–	54,563	**54,563**
	162,414	59,934	**222,348**

Note : Hall hire adjusted with £4,630 for the year 2024 Deposit refunded

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	76,991	–	76,991
Money box collections	54,050	–	54,050
Charity membership fees	10,	–	10
Cultural and religious activities (Pujas)	4,426	–	4,426
Hire of centre resources	16,823	–	16,823
Gift Aid claimed	13,966	4,930	18896
Fund raising events	1,420	–	1,420
Pledge donation	–	35,662	35,662
	167,686	40,592	208,278

5. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Insurance Claim Received	7,350	**7,350**	-	-
Room Rent	3,700	**3,700**		
	11,050	11,050		

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Bank interest receivable	3,103	410	**3,513**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	-	283	283

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Events	11,050	**11,050**	9,105	9,105

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Hindu faith and culture	86,064	**86,064**	91,583	91,583
Support costs	5,700	**5,700**	3450	3,450
	91,764	**91,764**	95,033	95,033

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Hindu faith and culture	86,064	–	**86,064**	91,583
Governance costs	–	5,700	**5,700**	3,450
	86,064	5,700	**91,764**	95,033

10. Analysis of support costs

	Hindu faith and culture £	**Total 2025 £**	Total 2024 £
Governance costs	5,700	**5,700**	3,450

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**1,176**	249

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**5,700**	3,450

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**31,741**	33,778
Employer contributions to pension plans	**203**	21
	31,944	33,799

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - Religious	**1**	1
Number of staff - Maintenance	**1**	1
	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold property	Equipment	**Total**
	£	£	**£**
Cost			
At 1 January 2025	1,250,000	26898	**1,276898**
Additions	–	3056	**3056**
At 31 December 2025	1,250,000	29,954	**1,279954**
Depreciation			
At 1 January 2025	–	26392	**26,392**
Charge for the year	--	1,176	**1,176**
At 31 December 2025	--	27,568	**27,568**
Carrying amount			
At 31 December 2025	1,250,000	2,386	**1.252,386**
At 31 December 2024	1,250,000	506	1,250,506

15. Tangible fixed assets *(continued)*

The freehold property at 112 Whitley Street, Reading included in the accounts was acquired in 1997. The freehold property were revalued at open market value by Fairweathers Chartered Surveyors as at 31st December 2015. (with assumed vacant possession) The charity has taken advantage of the transitional provisions available in the FRS 102 to carry those assets at that value less depreciation in subsequent years. Subsequent additions to freehold land and buildings are included at cost.

The comparable amounts for freehold property under historical cost convention were:

	2025
	£
Cost	**230,121**
Surplus on revaluation	**369,879**
	600,000

The title of the freehold property is vested in the Official Custodian of Charities on behalf of the Reading Hindu Centre.

16. Debtors

	2025	2024
	£	£
Prepayments and accrued income	**15,463**	8,527

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**7,664**	7,958
Social security and other taxes	**798**	483
	8,462	8,441

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £203 (2024: £21).

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
General funds	443,516	176,567	(102,815)	(2,129)	**515,139**
Revaluation reserve	1,019,879	–	–	–	**1,019,879**
	1,463,395	176,567	(99,815)	(2,129)	**1,535,018**

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	392,285	167,685	(104,138)	(12,317)	443,516
Revaluation reserve	1,019,879	–	–	–	1,019,879
	1,412,164	167,685	(104,138)	(12,317)	1,463,395

Restricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
Restricted Fund	54,192	60,344	–	2129	**116,665**

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund	1000	40,875	–	12,317	54,192

General funds - The fund incorporates designated fund of £350,000 to meet the re-location costs of the temple.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,252,386	–	**1,252,386**
Current assets	282,632	116,665	**399,297**
Creditors greater than 1 year		--	
Net assets	1,535,018	116,665	**1,651,683**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,250,506	–	1,250,506
Current assets	212,889	54,192	267,081
Creditors greater than 1 year	–	–	–
Net assets	1,463,395	54,192	1,517,587

Restricted Funds relate to donations towards the re-location and acquisition of New temple premises, to cater for its expanding activities and parking requirements at the temple.
The trustees are confident that this ambitious project will have the support of the whole community.

21. Related parties

Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year, but 3 of the Executive Committee members were reimbursed a total of £2,309 for validated out of pocket expenses incurred for the centre. (2024: 1 of the Executive Committee was reimbursed £538).