CHARITY REGISTRATION NUMBER: 516936

Hindu Cultural Society

Unaudited Financial Statements

31 December 2025

GENERAL & MEDICAL ACCOUNTANTS LIMITED
Chartered Accountants
The Wedgwood Big House
1 Moorland Road
Stoke on Trent
Staffordshire
ST6 1DJ

Hindu Cultural Society

Financial Statements

Year ended 31 December 2025

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Hindu Cultural Society

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	Hindu Cultural Society
Charity registration number	516936
Principal office	Hindu Cultural Society 115 Keelings Road Northwood Stoke-on-Trent Staffordshire
The trustees	U Tiguti C Cheruvu A K Garlapati R Rajan M Annappa
Accountants	General & Medical Accountants Limited Chartered Accountants The Wedgwood Big House 1 Moorland Road Stoke on Trent Staffordshire ST6 1DJ

Structure, governance and management

Since the acquisition of Hindu Temple and Cultural centre at Keelings Road, Stoke-on-Trent as the centre for delivering the charity's activities, all necessary policies for safety, governance, recruitment, maintenance, organisational restructuring and sub committees were put in place in October 2016 in accordance with society's constitution. Temple sub committee was formed with Bye-Laws enacted for day to day activities of temple and cultural centre. This committee reports directly to the Hindu Cultural society's Trust Board.

Structure:
(1) The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the society's constitution. The officers and other members of the committee shall be the trustees of the Charity and in the society's constitution are together called 'the trustees'.

(2) The charity shall have the following officers:
(a) A Chair,
(b) A Secretary,
(c) A Treasurer.

(3) A trustee must be a member of the charity or the nominated representative of an organisation that is a member of the charity.

(4) No one may be appointed a trustee if he or she would be disqualified from acting under the provisions of clause 20 of the society's constitutions.

(5) The maximum number of trustees will be eleven and the minimum number will be three (unless otherwise determined by a resolution of the charity in general meeting).

(6) A trustee may not appoint anyone to act on his or her behalf at meetings of the trustees.

Objectives and activities

Objectives:
1. To promote the principles and practices of Hindu religion, with acceptance and tolerance, to all faiths and religions.

2. To set-up and maintain a community centre and temple in Staffordshire.

3. To actively encourage, facilitate and promote cultural, educational and social recreation of its members with a view of advancement of education in Hindu philosophy, literature, history, music and art.

4. To nurture and foster Hindu culture and traditions and celebrate its diversity.

5. To support members in understanding their identity and encourage better integration with the wider community.

6. To enhance social contact, reduce isolation, promote healthy lifestyle.

Activities:
1. Running of the temple for religious activities.

2. Celebration of Hindu festivals.

3. Conducting Cultural activities.

4. Education and training activities including dance, music and drama.

All activities are open to general public and community, and Hindu Cultural Society has always abided by the charity commissions guidance for public benefit.

Achievements and performance

Hindu Cultural Society has continued to celebrate various festivals and brought together the whole community for these activities, with a lot of sharing of culture and values. More fundraising events have taken place during this year compared to the previous few years as we return to normal life following the pandemic.

Financial review

Hindu Cultural Society has in principle delegated a savings account for holding at least a sum of £20,000 as reserve monies for emergencies (this sum has been held successfully for last four years).

The rest of the capital, expenses and investments are documented in the current financial statements for the year.

The trustees' annual report was approved on 23 October 2026 and signed on behalf of the board of trustees by:



A K Garlapati

Trustee

Hindu Cultural Society

Chartered Accountants Report to Hindu Cultural Society on the Unaudited Financial Information of Hindu Cultural Society

Year ended 31 December 2025

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 December 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

General & Medical Accountants Limited.

GENERAL & MEDICAL ACCOUNTANTS LIMITED
Chartered Accountants

The Wedgwood Big House
1 Moorland Road
Stoke on Trent
Staffordshire
ST6 1DJ

30th October 2026

Hindu Cultural Society

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	113,282	113,282	92,982
Other trading activities	**5**	9,819	9,819	4,465
Investment income	**6**	245	245	392
Other income	**7**	2,562	2,562	1,604
Total income		125,908	125,908	99,443
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies		11,500	11,500	–
Costs of other trading activities		28,537	28,537	1,838
Expenditure on charitable activities		23,420	23,420	30,386
Total expenditure		63,457	63,457	32,224
Net income and net movement in funds		62,451	62,451	67,219
Reconciliation of funds				
Total funds brought forward		419,293	419,293	352,074
Total funds carried forward		481,744	481,744	419,293

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 8 to 15 form part of these financial statements.

Hindu Cultural Society

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**11**	421,991	334,886
Current assets			
Debtors	**12**	19,900	16,600
Cash at bank and in hand		40,657	68,611
		60,557	85,211
Creditors: amounts falling due within one year	**13**	804	804
Net current assets		59,753	84,407
Total assets less current liabilities		481,744	419,293
Net assets		481,744	419,293
Funds of the charity			
Unrestricted funds		481,744	419,293
Total charity funds	**14**	481,744	419,293

These financial statements were approved by the board of trustees and authorised for issue on 23 October 2026, and are signed on behalf of the board by:

U Tiguti
Trustee

A K Garlapati
Trustee

The notes on pages 8 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 115 Keelings Road, Northwood, Stoke-on-Trent, Staffordshire, ST1 6PA.

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

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the charity.(b) Disclosures in respect of financial instruments have not been presented.

3. **Accounting policies** *(continued)*

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.

Significant judgements
No significant judgements (apart from those involving estimations) has been made by management in the process of applying the entity's accounting policies.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Freehold property - no depreciation has been provided as ,in the opinion of the trustees, the carrying value of the freehold property will be equal to at least its current present value.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

3. **Accounting policies** *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures and fittings	-	20% straight line

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.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Individual donations	113,282	113,282	92,982	92,982

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	9,819	9,819	4,465	4,465

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	245	245	392	392

7. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Hall hire	2,562	2,562	1,604	1,604

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	1,613	3,021

9. Staff costs

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

	2025 £	2024 £
Wages and salaries	11,500	–

The average head count of employees during the year was 1 (2024: Nil).

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

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	**Total £**
Cost			
At 1 January 2025	330,418	55,239	385,657
Additions	88,718	–	88,718
At 31 December 2025	419,136	55,239	474,375
Depreciation			
At 1 January 2025	–	50,771	50,771
Charge for the year	–	1,613	1,613
At 31 December 2025	–	52,384	52,384
Carrying amount			
At 31 December 2025	419,136	2,855	421,991
At 31 December 2024	330,418	4,468	334,886

12. Debtors

	2025 £	2024 £
Other debtors	19,900	16,600

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	804	804

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
General funds	419,293	125,908	(63,457)	481,744

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	352,074	99,443	(32,224)	419,293

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	421,991	421,991
Current assets	60,557	60,557
Creditors less than 1 year	(804)	(804)
Net assets	481,744	481,744

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	334,885	334,885
Current assets	82,412	82,412
Creditors less than 1 year	(804)	(804)
Net assets	416,493	416,493

The following pages do not form part of the financial statements.

Hindu Cultural Society

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Individual donations	113,282	92,982
Other trading activities		
Fundraising events	9,819	4,465
Investment income		
Bank interest received	245	392
Other income		
Hall hire	2,562	1,604
Total income	125,908	99,443
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	11,500	–
Costs of other trading activities		
Purchases	26,873	1,494
Other establishment	1,664	344
	28,537	1,838
Expenditure on charitable activities		
Rates and water	599	581
Light and heat	4,034	1,469
Repairs and maintenance	10,939	19,507
Insurance	1,103	944
Legal and professional fees	3,340	4,736
Telephone	454	–
Other office costs	91	128
Depreciation	1,613	3,021
Website costs	1,248	–
	23,420	30,386
Total expenditure	63,457	32,224
Net income	62,451	67,219