

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 268146

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Hindu Cultural Society

GSV Partners Ltd
Progress Business Centre
Whittle Parkway
Slough
Berkshire
SL1 6DQ

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 14

Hindu Cultural Society - Slough

Report of the Trustees

The trustees present their report and accounts for the year ended 31 March 2025

Background

Hindu Cultural Society, Slough, Slough was formed in 1974 for the provision of a central place of worship and religious functions for slough and neighbouring areas. The Charity is registered with the Charity Commission. It is a membership body of Ordinary and Life members. Membership as defined in its Constitution of February 1994, (the governing document) "is open to any Hindu over the age of 18 years interested in the furthering the aims and objectives and who has paid the annual membership fee of the Society" (clause E(1)) HCS is now governed by New Constitution which was approved on 9th Dec 2017.

Purpose and Principal Activities

The purpose of the Charity is to bring awareness of Hinduism and the philosophy of Shri Sanatan Dharm. The principal activities of the Charity are defined in its Clause C (i-vi) of its governing document.

Review of the year

The Charity continued all its activities throughout the year.

Post year activities

Hindu Cultural Society, Slough Temple now have full planning permission to extend the temple with an agreed and signed off s106 Agreement with Slough Borough Council.

Prior to implementing the planning permission, there are protocols & obligations to agree with the council. Various estimates are being sought but initial cost plan is likely to be app £2.5/3.0m.

1. The Charity applied for and received a reasonable amount in Gift Aid from HMRC.
2. We celebrated all religious functions, with full vigour, enthusiasm and larger, all the major religious functions and will endeavour to continue celebrating all Hindu religious functions in the forthcoming years.
3. We are now governed by the new Constitution passed on 9th December 2017. Elections for the new Executive Committee are due in Dec 2027
4. Our educational and dance classes are in full operation.
5. We have continued to support the community projects and other charities within Slough Borough and built stronger relations with other religious communities in Slough.
6. An online receipts and payment system is fully functional which would increase donations. We have a fully installed system of collecting donations by electronic means within the charity premises. We now have the facility of using card machines to accept donations. The charity have also introduced two card machines – Clover & Dona which has demonstrated donations alot. A lot of donors are now donating using card facility. This has also reduced the banking.

Future Programme

It is the intention of the trustees to press ahead with the extension plans as soon as the full planning application has been Granted by the Slough Borough Council. We have digitalised the bookings, donations and other activities to lead us to a paperless charity.

Approved by order of the board of trustees on15th Dec 2025 and signed on its behalf by:

Vinod Kumar
V Kumar - President

Dipak Goel
Dipak Goel - Treasurer

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

268146

Registered office

Keel Drive
Slough
Berkshire
SL1 2XU

Trustees

Company Secretary

Independent Examiner

GSV Partners Ltd
Progress Business Centre
Whittle Parkway
Slough
Berkshire
SL1 6DQ

Approved by order of the board of trustees on 15th Dec 2025 and signed on its behalf by:

Vinod Kumar

V Kumar - President

Dipak Goel

Dipak Goel - Treasurer

Independent Examiner's Report to the Trustees of
Hindu Cultural Society

Independent examiner's report to the trustees of Hindu Cultural Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Sanjeev Virdee

Sanjeev Virdee

GSV Partners Ltd
Progress Business Centre
Whittle Parkway
Slough
Berkshire
SL1 6DQ

Date: 14 January 2026

Hindu Cultural Society - Slough

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		371,331	293,675
Other trading activities	2	9,396	8,000
Investment income	3	25,970	20,435
Total		<u>406,697</u>	<u>322,110</u>
EXPENDITURE ON			
Raising funds	4	130,644	149,930
Other		31,847	39,920
Total		<u>162,491</u>	<u>189,850</u>
NET INCOME		244,206	132,260
RECONCILIATION OF FUNDS			
Total funds brought forward		1,854,219	1,721,959
TOTAL FUNDS CARRIED FORWARD		<u><u>2,098,425</u></u>	<u><u>1,854,219</u></u>

Hindu Cultural Society - Slough

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	8	885,930	883,156
CURRENT ASSETS			
Cash at bank		1,221,777	975,361
CREDITORS			
Amounts falling due within one year	9	(9,282)	(4,298)
NET CURRENT ASSETS		<u>1,212,495</u>	<u>971,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,098,425	1,854,219
NET ASSETS		<u>2,098,425</u>	<u>1,854,219</u>
FUNDS	10		
Unrestricted funds		<u>2,098,425</u>	<u>1,854,219</u>
TOTAL FUNDS		<u>2,098,425</u>	<u>1,854,219</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Hindu Cultural Society - Slough

Balance Sheet - continued

31 March 2025

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

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

.....
V Kumar - President

.....
Dipak Goel - Treasurer

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
Festival Programme	<u>£ 9,396</u>	<u>£ 8,000</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
Deposit account interest	<u>£ 25,970</u>	<u>£ 20,435</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	<u>552</u>	<u>-</u>

Investment management costs

	31.3.25	31.3.24
Property repairs	<u>£ 3,295</u>	<u>£ 3,077</u>

Aggregate amounts	<u>130,644</u>	<u>149,930</u>
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5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
Depreciation - owned assets	<u>£ 611</u>	<u>£ 339</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	293,675
Other trading activities	8,000
Investment income	20,435
Total	322,110
EXPENDITURE ON	
Raising funds	149,930
Other	39,920
Total	189,850
NET INCOME	132,260
RECONCILIATION OF FUNDS	
Total funds brought forward	1,721,959
TOTAL FUNDS CARRIED FORWARD	1,854,219

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	881,235	53,575	-	934,810
Additions	-	-	3,385	3,385
At 31 March 2025	881,235	53,575	3,385	938,195
DEPRECIATION				
At 1 April 2024	-	51,654	-	51,654
Charge for year	-	611	-	611
At 31 March 2025	-	52,265	-	52,265
NET BOOK VALUE				
At 31 March 2025	881,235	1,310	3,385	885,930
At 31 March 2024	881,235	1,921	-	883,156

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£ 4,2	£ 4,2
Trade creditors	97	98
Social security and other taxes	185	-
Accrued expenses	4,800	-
	<u>9,282</u>	<u>4,298</u>

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,854,219	244,206	2,098,425
TOTAL FUNDS	<u>1,854,219</u>	<u>244,206</u>	<u>2,098,425</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	406,697	(162,491)	244,206
TOTAL FUNDS	<u>406,697</u>	<u>(162,491)</u>	<u>244,206</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,721,959	132,260	1,854,219
TOTAL FUNDS	<u>1,721,959</u>	<u>132,260</u>	<u>1,854,219</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	322,110	(189,850)	132,260
TOTAL FUNDS	<u>322,110</u>	<u>(189,850)</u>	<u>132,260</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,721,959	376,466	2,098,425
TOTAL FUNDS	<u>1,721,959</u>	<u>376,466</u>	<u>2,098,425</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	728,807	(352,341)	376,466
TOTAL FUNDS	<u>728,807</u>	<u>(352,341)</u>	<u>376,466</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Hindu Cultural Society - Slough

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	340,424	267,599
Gift aid	30,908	26,075
	<hr/>	<hr/>
	371,331	293,675
 Other trading activities		
Festival Programme	9,396	8,000
 Investment income		
Deposit account interest	25,970	20,435
	<hr/>	<hr/>
Total incoming resources	406,697	322,110
 EXPENDITURE		
Other trading activities		
Purchases	16,541	25,906
 Investment management costs		
Property repairs	3,295	3,077
 Other		
Wages	24,694	35,571
Social security	316	2,063
Pensions	185	496
Equipment Hire	1,855	1,451
Plant and machinery	611	339
	<hr/>	<hr/>
	27,661	39,920
 Support costs		
Management		
Rates and water	1,940	1,799
Insurance	3,950	3,900
Light and heat	30,714	47,129
Postage and stationery	377	912
Advertising	18	-
Sundries	124	496
Carried forward	37,123	54,236

This page does not form part of the statutory financial statements

Hindu Cultural Society - Slough

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	37,123	54,236
Cleaning and Waste Removal	25,358	20,167
Donations	750	713
Health and Safety	4,217	2,636
Coach Hire	6,720	7,415
HR Expense	971	933
Software	239	715
Temple Security	8,050	4,636
Festive Expenses	14,184	12,448
	<hr/>	<hr/>
	97,612	103,899
Finance		
Rates and water	8,531	6,239
Telephone	1,936	1,802
Bank charges	1,039	180
	<hr/>	<hr/>
	11,506	8,221
Governance costs		
Accountancy and legal fees	5,876	8,827
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Total resources expended	162,491	189,850
	<hr/>	<hr/>
Net income	244,206	132,260
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