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REGISTERED COMPANY NUMBER: SC290339 (Scotland)
REGISTERED CHARITY NUMBER: SC037078

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

South Indian Cultural Centre

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

South Indian Cultural Centre

Contents of the Financial Statements
for the Year Ended 30 September 2025

South Indian Cultural Centre

Report of the Trustees
for the Year Ended 30 September 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 30 September 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).

OBJECTIVES AND ACTIVITIES

The centre provides, in the interest of social welfare, facilities within Scotland for recreation or other leisure time occupation among members of the Hindu community with the objective of improving their conditions of life. It also aims to advance the education of the public in Scotland in the traditions of the Hindu religion, including the Hindu language and Hindu festivals by the establishment and operation of a Hindu cultural centre. The trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

During the year the centre continued to organise professional classes to teach South Indian dancing (Bharathanatyam), music and also hosted cultural events to introduce children to Indian music and songs. This year, special prayers were held to help increase donations. Visits were organised from schools throughout Scotland to enable pupils to have a better understanding of the Hindu religion and culture.

The centre is an active member of the Interfaith Council of Scotland.

FINANCIAL REVIEW

The centre returned a surplus for the year, totalling £50,580 (2024: £47,896). This was mainly due to a drive to increase donations from members. The centre had closing unrestricted reserves totalling £145,213 (2024: £319,524) and closing restricted reserves totalling £224,891 (2024: £Nil).

The restricted fund has been set up to show accumulated funds dedicated to the purchase of a new temple.

The trustees consider this satisfactory and are satisfied that the centre has sufficient funds to continue in operation.

FUTURE PLANS

The trustees are considering building a new temple in the coming years, however plans are yet to be finalised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution, through a Charitable Incorporated Orginisation Constitution, which is governed by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC290339 (Scotland)

Registered Charity number

SC037078

Registered office

3 Viewfield Gardens
Nerston
East Kilbride
G74 4XW

Trustees

S Raman
N Doraiswamy
P R Alamantha
J Kuppuswamy

Company Secretary

J Kuppuswamy

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Approved by order of the board of trustees on 26 June 2026 and signed on its behalf by:

P R Alamantha - Trustee

Independent Examiner's Report to the Trustees of
South Indian Cultural Centre

Independent examiner's report to the trustees of South Indian Cultural Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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
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.

Ian McDougall FCCA

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

26 June 2026

South Indian Cultural Centre

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		33,445	32,251	65,696	63,097
Investment income	2	5	4,513	4,518	5,201
Total		33,450	36,764	70,214	68,298
EXPENDITURE ON					
Charitable activities					
Charitable activities		17,445	-	17,445	19,177
Governance costs		2,189	-	2,189	1,225
Total		19,634	-	19,634	20,402
NET INCOME		13,816	36,764	50,580	47,896
Transfers between funds	9	(188,127)	188,127	-	-
Net movement in funds		(174,311)	224,891	50,580	47,896
RECONCILIATION OF FUNDS					
Total funds brought forward		319,524	-	319,524	271,628
TOTAL FUNDS CARRIED FORWARD		145,213	224,891	370,104	319,524

The notes form part of these financial statements

South Indian Cultural Centre

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	116,576	-	116,576	116,750
CURRENT ASSETS					
Debtors	7	15,938	-	15,938	13,946
Cash at bank		15,281	224,891	240,172	191,579
		31,219	224,891	256,110	205,525
CREDITORS					
Amounts falling due within one year	8	(2,582)	-	(2,582)	(2,751)
NET CURRENT ASSETS		28,637	224,891	253,528	202,774
TOTAL ASSETS LESS CURRENT LIABILITIES		145,213	224,891	370,104	319,524
NET ASSETS		145,213	224,891	370,104	319,524
FUNDS	9				
Unrestricted funds				145,213	319,524
Restricted funds				224,891	-
TOTAL FUNDS				370,104	319,524

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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.

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 on 26 June 2026 and were signed on its behalf by:

P R Alamantha - Trustee

Notes to the Financial Statements
for the Year Ended 30 September 2025

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	4,518	5,201

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Accountancy fees	1,500	1,225
Depreciation - owned assets	174	245

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,097	-	63,097
Investment income	5,201	-	5,201
Total	68,298	-	68,298
EXPENDITURE ON			
Charitable activities			
Charitable activities	19,177	-	19,177
Governance costs	1,225	-	1,225
Total	20,402	-	20,402
NET INCOME	47,896	-	47,896
RECONCILIATION OF FUNDS			
Total funds brought forward	271,628	-	271,628
TOTAL FUNDS CARRIED FORWARD	319,524	-	319,524

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2024 and 30 September 2025	109,785	9,972	119,757
DEPRECIATION			
At 1 October 2024	-	3,007	3,007
Charge for year	-	174	174
At 30 September 2025	-	3,181	3,181
NET BOOK VALUE			
At 30 September 2025	109,785	6,791	116,576
At 30 September 2024	109,785	6,965	116,750

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	15,938	13,946

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	2,582	2,751

9. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	Transfers between funds	At 30.9.25
	£	£	£	£
Unrestricted funds				
General fund	319,524	13,816	(188,127)	145,213
Restricted funds				
Restricted Funds	-	36,764	188,127	224,891
TOTAL FUNDS	319,524	50,580	-	370,104

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	33,450	(19,634)	13,816
Restricted funds			
Restricted Funds	36,764	-	36,764
TOTAL FUNDS	70,214	(19,634)	50,580

Comparatives for movement in funds

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	271,628	47,896	319,524
TOTAL FUNDS	271,628	47,896	319,524

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,298	(20,402)	47,896
TOTAL FUNDS	68,298	(20,402)	47,896

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

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
Unrestricted funds				
General fund	271,628	61,712	(188,127)	145,213
Restricted funds				
Restricted Funds	-	36,764	188,127	224,891
TOTAL FUNDS	271,628	98,476	-	370,104

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	101,748	(40,036)	61,712
Restricted funds			
Restricted Funds	36,764	-	36,764
TOTAL FUNDS	138,512	(40,036)	98,476

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

South Indian Cultural Centre

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,704	56,877
Gift aid	1,992	6,220
	65,696	63,097
Investment income		
Deposit account interest	4,518	5,201
Total incoming resources	70,214	68,298
EXPENDITURE		
Support costs		
Management		
Insurance	2,899	2,642
Light and heat	4,499	3,900
Telephone	684	668
Postage and stationery	62	188
Temple Supplies	2,182	1,085
Plant and machinery	174	246
Priest Charges	-	2,820
	10,500	11,549
Finance		
Bank charges	4	133
Information technology		
Repairs and renewals	1,406	1,980
Other		
Catering	5,535	5,180
Governance costs		
Accountancy fees	1,500	1,225
Professional fees	689	335
	2,189	1,560
Total resources expended	19,634	20,402
Net income	50,580	47,896

This page does not form part of the statutory financial statements