

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Sri Guru Singh Sabha, Slough

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1126726

Worship number

74900

Marriage reference number

39464

Principal address

Wexham Court, Sheehy Way, Slough, Berkshire, SL2 5SS

Trustees

President	Bagga Singh Kainth	(re-appointed 06.04.25)
Vice President	Balwinder Garcha	(re-appointed 06.04.25)
General Secretary	Rapinder Singh Padda	(re-appointed 06.04.25)
Stage Secretary	Sirtaj Singh	(re-appointed 06.04.25)
Treasurer	Baljinder Singh Johal	(re-appointed 06.04.25)

Board Members	Surinderjit Singh Sandhu	(re-appointed 06.04.25)
	Manjit Singh Dhindsa	(re-appointed 06.04.25)
	Manpreet Singh Budwhal	(re-appointed 06.04.25)
	Gurcharn Singh	(re-appointed 06.04.25)
	Surjit Singh Lalli	(re-appointed 06.04.25)
	Jagtar Singh Sahota	(re-appointed 06.04.25)
	Gurmail Singh Sahota	(re-appointed 06.04.25)
	Sandeep Singh	(re-appointed 06.04.25)
	Jatinderpal Singh Sihota	(re-appointed 06.04.25)
	Harbans Singh Kainth	(re-appointed 11.05.25)

Sri Guru Singh Sabha, Slough

Report of the Trustees
for the Year Ended 31 March 2025 (continued)

Auditors

Johnsons Chartered Accountants
Ground Floor, 1-2 Craven Road, Ealing, London, W5 2UA

Banker

Barclays Bank Plc
1 Churchill Place, London, E14 5HP

Solicitors

Ardale Brown
Princes House, 9-15 High Street, Slough, Berkshire, SL1 1DY

Surveyors/Property Consultants

Glenn Fegg & Co.
234 Trelawney Avenue, Langley, Slough, Berkshire, SL3 7UD

Sri Guru Singh Sabha, Slough

Report of the Trustees for the Year Ended 31 March 2025 (continued)

The trustees 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).

Sri Guru Singh Sabha Slough is a well-established institution serving the Sikh community in Slough and the surrounding areas. As an unincorporated association governed by a deed of trust and a constitution, the charity has consistently upheld its commitment to the Sikh faith while making a significant contribution to the welfare of the wider public.

The report aims to provide a comprehensive review of the charity's activities, governance, and financial performance over the past year. It reflects on the achievements made in advancing the charity's public benefit, highlights the ongoing challenges, and outlines plans for future growth and improvement. The trustees have worked diligently to ensure that the Sabha operates in a transparent, efficient, and inclusive manner, in line with its guiding principles and the requirements of the Charity Commission.

This year, the Sabha has undertaken a range of initiatives to meet the spiritual, educational, and social needs of the community. These include expanding its programs for youth and families, enhancing the facilities at the Gurdwara, and strengthening its safeguarding and governance frameworks. The trustees have also prioritised the sustainability of the charity's operations, ensuring that resources are managed responsibly and that the Sabha continues to thrive despite external challenges.

1.0 STRUCTURE, GOVERNANCE AND MANAGEMENT

Sri Guru Singh Sabha, Slough is an unincorporated association and governed by a deed of trust and a constitution adopted on 30 November 2006. It was registered with the Charity Commission in November 2008 and operates under the provisions of the Charities Act 2011. The governance structure ensures accountability and transparency in all aspects of its operation.

The managing committee is responsible for the charity's overall management and administration. This committee comprises elected trustees who hold office for a term of two years. The election process, conducted in accordance with the constitution, ensures the inclusion of members with diverse skills and experiences to effectively guide the charity's work.

The Executive Committee meets monthly to discuss and make decisions on the operational and strategic direction of the charity. Subcommittees are established as required to oversee specific areas, such as finance, safeguarding, and building maintenance, and these subcommittees report directly to the Managing Committee.

Report of the Trustees for the Year Ended 31 March 2025 (continued)

1.1 Trustee Recruitment and Induction

Trustees are elected from the membership of the Gurdwara through a structured election process. All candidates are required to meet the eligibility criteria outlined in the constitution, which includes a commitment to the Sikh faith and its principles. New trustees undergo an induction process to familiarise themselves with their roles and responsibilities, the charity's governing documents, and relevant legal obligations.

1.2 Management Practices

The charity operates with a clear distinction between governance and operational management. While the trustees oversee governance and strategic direction, day-to-day operations are managed by dedicated staff and volunteers under the supervision of the General Secretary and President.

The constitution mandates regular review of policies and procedures to ensure compliance with best practices and legal requirements. Key governance measures include:

Safeguarding policies to protect children and vulnerable adults.

Financial controls to ensure proper use of funds and accountability.

Annual risk assessments to identify and mitigate potential challenges.

1.3 Accountability

The trustees are committed to maintaining transparency in all aspects of governance. The minutes of meetings, key decisions, and updates are communicated to the congregation and stakeholders, reinforcing the charity's dedication to accountability and openness.

By maintaining a robust governance structure, Sri Guru Singh Sabha Slough ensures that it continues to operate effectively and serves the community in alignment with its objectives and values.

2.0 OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the Sikh religion through Sri Singh Sabha Slough Gurdwara. The objects as defined by the charity's governing document are summarised as follows:

'to promote and develop Sikh religion; promote and develop Punjabi language, Gurmukhi script and Punjabi culture. To organise sports etc. for the physical and mental development of Sikh boys and girls to save Sikh religion from fraud saints and guru's who change forms. To support and stand for the country and religion in order to uproot all obstacles and problems. All rules and regulations the Shromani Gurdwara Prabandak Committee Shri Amritsar has made till now or will make in future will be obeyed by the organisation. The organisation will lead followers in case of any problems faced by the country.

The primary aim of Sri Guru Singh Sabha Slough is to advance the Sikh faith while fostering community welfare and inclusivity. The charity operates by Sikh principles, ensuring its services benefit both the Sikh community and the wider public. The objectives of the charity, as outlined in its governing constitution, include:

2.1 Promotion of Sikh Religious Practices

Conducting regular Sikh religious services, such as daily prayers, weekly congregations, and Gurburab celebrations.

Report of the Trustees
for the Year Ended 31 March 2025 (continued)

Providing opportunities for individuals to deepen their understanding of Sikh teachings and spirituality through Gurbani recitation, Kirtan, and Katha.

2.2 Educational Initiatives

Promoting knowledge of the Sikh faith and Punjabi language through classes, workshops, and seminars. Supporting cultural preservation by teaching Gurmat Sangeet (Sikh sacred music) and traditional practices, such as turban tying.

2.3 Provision of Community Services

Offering Langar (free kitchen), which provides meals daily to all individuals regardless of religion, ethnicity, or background.

Supporting matrimonial services, helping individuals and families within the Sikh community connect and build meaningful relationships.

2.4 Social and Cultural Engagement

Organising youth activities, such as sports programs and summer camps, to promote physical, mental, and social development.

Hosting cultural events and exhibitions to raise awareness of Sikh history and heritage, fostering pride and understanding within and beyond the Sikh community.

2.5 Interfaith and Community Cohesion

Building relationships with other faith groups through dialogue, events, and collaborative initiatives aimed at promoting mutual understanding and harmony.

Addressing local issues and providing support during crises, reflecting Sikh principles of community service and welfare.

Safeguarding and Inclusivity

Ensuring a safe and inclusive environment through comprehensive safeguarding policies for children, vulnerable adults, and all participants in Sabha activities.

Promoting equality and access to opportunities for all members of the community.

Through these objectives, Sri Guru Singh Sabha Slough remains committed to its role as a spiritual, educational, and cultural hub guided by Sikh values and principles. The charity's work is centred on enriching the lives of individuals and strengthening the broader community.

3.0 ACHIEVEMENTS AND ACTIVITIES

Over the past year, Sri Guru Singh Sabha Slough has achieved significant milestones in its mission to serve the community and advance the Sikh faith. These accomplishments reflect the tireless efforts of the trustees, volunteers, and the congregation. Below is a summary of key achievements and activities during the reporting period:

Report of the Trustees
for the Year Ended 31 March 2025 (continued)

3.1 Religious and Spiritual Activities

Upgrades: Gym with new machines and flooring; refurbished ladies' and gents' toilets; improved Gianis' accommodation (beds and spaces); purchased new car park with upgraded fencing; back Darbar Hall with new AC, roof, wall decoration and doors.

Regular Services: The Gurdwara continued to host daily and weekly diwans, including Gurbani recitations, Kirtan, and Katha sessions, which provided spiritual nourishment to the Sangat.

Special Events: Key religious celebrations such as Gurpurabs were observed with great devotion, drawing large numbers of participants from the local and wider community.

3.2 Infrastructure and Facilities

Refurbished Toilets: To enhance the experience of visitors, the Gurdwara undertook a significant project to refurbish its toilets, ensuring they meet modern standards of hygiene and accessibility.

Built Accommodation for Gianis: Dedicated rooms were constructed for the resident Gianis, providing them with comfortable and functional living spaces to support their important work.

Enhanced Parking Facilities: Improvements were made to the Gurdwara's parking infrastructure, ensuring better accessibility for visitors and addressing increased attendance.

3.3 Community Engagement

Langar Services: The Gurdwara's free kitchen continued to operate daily, offering meals to all individuals regardless of background. The service saw increased demand due to the cost-of-living crisis, and the Sabha responded with dedication and compassion.

Sports Programs: The Sabha expanded its sports activities, including wrestling, boxing, and football camps for children and youth, fostering physical and mental well-being.

Matrimonial Services: Regular matrimonial events were organised to help members of the Sikh community connect and build meaningful relationships.

New appointment: This year, the Sabha welcomed and appointed several well-renowned Jathas to lead programmes and Kirtan. Their presence has helped bring higher-quality knowledge and spiritual guidance to the Sangat, enriching learning, faith, and community participation.

3.4 Educational and Cultural Initiatives

Self-defence Activities: Hosted Gatka sessions (self-defence), toddler activities, and educational projects.

Punjabi and Sikhism Classes: Weekly classes were held to teach the Punjabi language, Gurbani Santhiya, and Gurmat Sangeet (Sikh sacred music). These sessions aimed to preserve and promote Sikh heritage.

Report of the Trustees
for the Year Ended 31 March 2025 (continued)

Turban Tying Workshops: Workshops were conducted to educate younger generations on the importance and technique of turban tying, ensuring this vital aspect of Sikh identity is maintained.

3.5 Interfaith and Community Cohesion

Interfaith Dialogues: The Sabha actively participated in local interfaith initiatives, strengthening relationships with other faith groups and fostering community harmony.

Outreach Activities: The Gurdwara welcomed numerous external groups for educational visits, offering guided tours and discussions on the Sikh faith and practices.

3.6 Governance and Safeguarding Improvements

Financial safeguards: The Sabha took significant steps to reduce cash payments and setup up trade accounts with the large suppliers. The majority of transactions are conducted through the charity's bank accounts to ensure transparency and accurate financial record-keeping.

Strengthened Safeguarding Policies: The Sabha introduced comprehensive safeguarding policies and provided training to staff and volunteers, ensuring a safe environment for all attendees.

Sustainability Practices: Measures were implemented to reduce the Gurdwara's environmental footprint, including improved waste management and energy efficiency.

These achievements underscore the Sabha's unwavering commitment to its mission and its ability to adapt and grow in response to the needs of the community. With Guru Sahib's blessings and the continued support of the Sangat, the Sabha looks forward to building on these successes in the coming year.

4.0 FINANCIAL REVIEW

The financial stability of Sri Guru Singh Sabha Slough remains a cornerstone of its ability to fulfil its mission and objectives. The trustees are committed to ensuring the effective and transparent management of the charity's resources, in line with the requirements of the Charities Act 2011 and the governing constitution.

4.1 Principal Sources of Income

The charity's primary sources of income include:

Donations: Generous contributions from the congregation (Sangat) remain the largest source of funding, supporting the Gurdwara's operational and project-related expenses.

Gift Aid: The trustees have actively encouraged eligible donors to use Gift Aid, ensuring additional funds are reclaimed from HM Revenue & Customs.

Fundraising Events: Special events organised by the Sabha, such as cultural programs and sports activities, also contributed to the overall income.

Rental Income: The property owned by the Sabha generates rental income, further strengthening its financial base.

4.2 Expenditure Overview

During the financial year, funds were prudently allocated to support the charity's activities and infrastructure improvements, including:

Religious and Community Services: Covering the costs of daily operations, Langar, and events such as Gurburabs.

Infrastructure Projects: Significant investments were made to refurbish parts of the Gurdwara's toilets, build rooms for the resident Gianis.

Educational Initiatives: Funding was directed toward Punjabi and Gurmat Sangeet classes, workshops, and youth programs.

Safeguarding and Governance: The Sabha implemented new safeguarding policies, conducted staff training, and strengthened its governance framework.

4.3 Reserves Policy

The trustees have established a reserves policy to ensure financial stability and sustainability. Reserves are maintained to cover unexpected expenditures, safeguard against income fluctuations, and fund future projects. At the end of the financial year, the charity maintained reserves at a level deemed sufficient to meet its operational needs.

5.0 PLANS FOR THE FUTURE

Sri Guru Singh Sabha Slough remains committed to its mission of serving the community and advancing Sikh principles. To meet the growing needs of the congregation and address emerging challenges, the Sabha has outlined several key priorities for the future.

5.1 Infrastructure Development

Developments: Renovate Langar Hall kitchen, hall, and stores

Security: CCTV in the new car park for security.

5.2 Governance and Policy Enhancements

Strengthening Safeguarding Measures: The Sabha will continue to improve its safeguarding practices, with additional training for staff and volunteers and regular policy reviews.

5.3 Financial Sustainability and Future Planning

The trustees have identified the following financial priorities to support the Sabha's growth and ensure its long-term sustainability:

Maintaining Reserves: The Sabha will ensure reserves remain sufficient to manage any unexpected expenditures or income fluctuations.

Infrastructure Investment: Future funds will be directed toward the acquisition of refurbishment projects, and other necessary improvements.

Report of the Trustees
for the Year Ended 31 March 2025 (continued)

Community Engagement: Additional financial resources will be allocated to expand Langar services, educational programs, and youth initiatives, ensuring they meet the increasing demands of the community.

5.4 Community and Educational Initiatives

Youth Engagement Programs: The Sabha plans to expand its offerings for youth, including new sports activities, leadership workshops, and cultural events.

Enhanced Punjabi and Sikhism Education: Further development of the Punjabi language and Gurmat Sangeet classes will help preserve and promote Sikh heritage for future generations.

These plans are designed to ensure that Sri Guru Singh Sabha Slough continues to grow as a vital hub for spiritual, educational, and cultural enrichment. By focusing on infrastructure, governance, and community programs, the Sabha is well-positioned to meet the evolving needs of the Sangat and maintain its legacy of service for years to come.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on12-09-2025..... and signed on its behalf by:

.....Bagga Singh Kainth.....
B Singh Kainth
President

Opinion

We have audited the financial statements of Sri Guru Singh Sabha, Slough (the 'Charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance sheet, cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and 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 (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

Report of the Independent Auditors (continued)
to the Trustees of Sri Guru Singh Sabha, Slough

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

Report of the Independent Auditors (continued)
to the Trustees of Sri Guru Singh Sabha, Slough

the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Meetings with those charged with governance;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's material policies and procedures relating to: identifying, evaluating and complying with laws and regulations; whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud; whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- Our reviews of the charity's remuneration policies, and key drivers for remuneration;
- Our assessment of the influence of public officials over the operations of the charity including any material transactions with related parties and key individuals; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the engagement partner and staff who have experience of working with companies in the same sector as the charity, and this experience was relevant to the discussion about where fraud risks may arise.

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the charity operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- Reviewing management override of controls;
- Testing the appropriateness of journal entries and other accounting adjustments
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Report of the Independent Auditors (continued)
to the Trustees of Sri Guru Singh Sabha, Slough

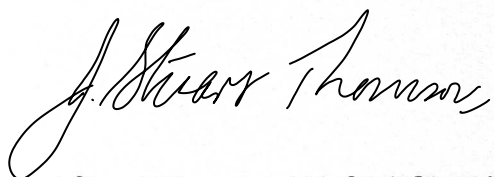
We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



J Stuart Thomson MA CA FCT MCSI (Senior Statutory Auditor)
for and on behalf of Johnsons, Chartered Accountants
Statutory Auditor
1-2 Craven Road, Ealing
London, W5 2UA

Date:12/9/2025.....

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	General fund £	Sports Centre £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,446,627		1,446,627	1,163,467
Other trading activities	3	-	119,492	119,492	105,739
Investment income	4	162,126	-	162,126	152,715
Other income	5	-	-	-	-
Total		<u>1,608,753</u>	<u>119,492</u>	<u>1,728,245</u>	<u>1,421,921</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	6 - 10				
Worship		184,538		184,538	187,021
Provision of food		192,359		192,359	197,088
Donations to other institutions		12,615		12,615	20,530
Property costs and overheads		255,243	300,972	556,215	569,974
Punjabi school		29,710		29,710	28,976
Other		105,098	35,607	140,705	115,758
Total		<u>779,563</u>	<u>336,579</u>	<u>1,116,142</u>	<u>1,119,347</u>
Net gains on investments		-	-	-	3,510,191
NET INCOME/(EXPENDITURE)		829,190	(217,087)	612,103	3,812,765
Transfers between funds	18	-	-	-	-
Net movement in funds		829,190	(217,087)	612,103	3,812,765
RECONCILIATION OF FUNDS					
Total funds brought forward		9,084,187	3,704,388	12,788,575	8,975,810
TOTAL FUNDS CARRIED FORWARD		<u>9,913,377</u>	<u>3,487,301</u>	<u>13,400,678</u>	<u>12,788,575</u>

Sri Guru Singh Sabha, Slough
Balance Sheet
31 March 2025

	Notes	General Fund £	Sports centre £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	12	4,924,053	3,781,000	8,705,053	7,893,636
Investment property	13	3,570,000	-	3,570,000	3,570,000
		<u>8,494,053</u>	<u>3,781,000</u>	<u>12,275,053</u>	<u>11,463,636</u>
DEBTORS DUE IN MORE THAN ONE YEAR					
Other Debtors		65,000	-	65,000	100,000
CURRENT ASSETS					
Debtors	14	50,440	-	50,440	35,406
Cash at bank and in hand	15	1,033,151	49,243	1,082,393	1,279,000
		<u>1,083,591</u>	<u>49,243</u>	<u>1,132,834</u>	<u>1,315,406</u>
CREDITORS					
Amounts falling due within one year	16	(72,209)	-	(72,209)	(87,016)
NET CURRENT ASSETS					
		<u>1,011,382</u>	<u>49,243</u>	<u>1,060,625</u>	<u>1,228,390</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		9,570,435	3,830,243	13,400,678	12,792,026
CREDITORS					
Amounts falling due more than one year	17	-	-	-	(3,451)
NET ASSETS					
		<u>9,570,435</u>	<u>3,830,243</u>	<u>13,400,678</u>	<u>12,788,575</u>
FUNDS					
Unrestricted fund:	19				
General fund				9,913,371	10,730,702
Sports Centre				3,487,301	2,057,873
Restricted funds	18			-	-
TOTAL FUNDS					
				<u>13,400,678</u>	<u>12,788,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12-09-2025 and were signed on its behalf by:

B S Singh Kainth
B Singh Kainth
President
Date: 12-09-2025

Sri Guru Singh Sabha, Slough

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities	1		
Cash generated from operations		(323,036)	178, 676
		<hr/>	<hr/>
Net cash provided by operating activities		<u>(323,036)</u>	<u>178,676</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(56,895)	(50,469)
Rents from investments		149,866	137,773
Interest from investments		<u>12,260</u>	<u>14,942</u>
Net cash used in investing activities		<u>105,231</u>	<u>102,246</u>
 Cash flows from financing activities			
Interest paid		-	-
Repayment of loan provided		35,000	
Repayment of borrowings		<u>(13,802)</u>	<u>(9,202)</u>
Net cash used in financing activities		<u>21,198</u>	<u>(9,202)</u>
 Change in cash and cash equivalents in the reporting period		<u>(196,607)</u>	<u>271,721</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,279,000</u>	<u>1,007,279</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>1,082,393</u></u>	<u><u>1,279,000</u></u>

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	612,103	3,812,765
Adjustments for:		
Depreciation charges	107,240	74,095
Revaluation of investment properties	(861,763)	(3,510,191)
Rents from investments	(149,866)	(137,773)
Interest from investments	(12,260)	(14,942)
Increase in debtors	(14,034)	(43,930)
Decrease in creditors	(4,457)	(1,348)
Net cash provided by operations	<u>(323,036)</u>	<u>178,676</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	1,279,000	(196,607)	1,082,393
Debt			
Debts falling due within 1 year	(17,253)	13,802	(3,451)
Total	<u>1,261,747</u>	<u>(200,057)</u>	<u>1,061,690</u>

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are presented in GBP ("£") and are rounded to nearest £.

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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

- Plant, machinery, fixtures and fittings 25% on reducing balance
- Leasehold property is depreciated over the terms of the lease agreement which is 125 years on reducing balance.
- Motor Vehicle 25% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from 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.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. DONATIONS AND LEGACIES

	31.3.25 £	31.3.24 £
Donations for food	18,884	19,804
Donations and gifts	1,255,664	1,017,957
Gift aid	171,928	125,206
Grants	-	500
Other Income	<u>151</u>	<u> </u>
	<u>1,446,627</u>	<u>1,163,467</u>

Grants received, included in the above, are as follows:

	31.3.25 £	31.3.24 £
2024 Grant Income	-	500
2025 Grant income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>500</u>

3. OTHER TRADING ACTIVITIES

	31.3.25 £	31.3.24 £
Sports hall	<u>119,492</u>	<u>105,739</u>

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

4. INVESTMENT INCOME

	31.3.25 £	31.3.24 £
Rents received	149,866	137,773
Bank interest received	12,260	14,942
	<u>162,126</u>	<u>152,715</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.25 £	31.3.24 £
Advertising	-	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs 2025 2025	Grant funding activities (see note 7) 2025	Support costs (see note 8) 2025	Current Year Totals 2025	Prior Year Totals 2024
	£	£	£	£	£
Worship	184,538			184,538	187,021
Provision of food	192,359			192,359	197,088
Grants Payable	-	12,615		12,615	20,530
General overheads	536,815		19,400	556,215	569,974
Punjabi School	29,710			29,710	28,967
Other	-	140,705		140,705	115,758
	<u>943,422</u>	<u>153,320</u>	<u>19,400</u>	<u>1,116,142</u>	<u>1,119,347</u>

7. GRANTS PAYABLE

	31.3.25 £	31.3.24 £
Donations to other institutions	12,615	20,180
Donations to individuals	-	350
	<u>12,615</u>	<u>20,530</u>

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

8. SUPPORT COSTS

	Governance Costs	
	2025	2024
	£	£
Audit fees	19,400	13,000

9. 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.

10. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	237,138	133,275
Social security costs	49,386	9,167
Defined pension contributions	214	2,416
	<u>286,738</u>	<u>144,858</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Administrative staff	<u>14</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities for the
Year Ended 31 March 2024

		Unrestricted Funds	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		General fund	Sports Centre			Restated
	Notes	2024	2024	2024	2024	2023
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	1,163,467	-	-	1,163,467	1,083,526
Other trading activities	3	-	105,739	-	105,739	93,695
Investment income	4	152,715	-	-	152,715	111,371
Other income	5	-	-	-	-	75,736
Total income		1,316,182	105,739	-	1,421,921	1,364,332
EXPENDITURE ON						
Charitable activities	6 - 10					
Worship		187,021	-	-	187,021	193,731
Provision of food		197,088	-	-	197,088	132,907
Donations payable		20,530	-	-	20,530	29,961
Property costs and overheads		330,815	239,159	-	569,974	343,221
Punjabi school		28,976	-	-	28,976	27,461
Other		79,542	22,210	14,006	115,758	88,791
Loss on sale of fixed asset		-	-	-	-	3,221
Total expenditure		843,972	261,369	14,006	1,119,347	819,321
Net gains / (loss) on investments		1,863,676	1,646,515	-	3,510,191	
NET INCOME/(EXPENDITURE)		2,335,886	1,490,885	(14,006)	3,812,765	545,009
Transfers between funds	18	-	-	-	-	
Net movement in funds		2,335,886	1,490,885	(14,006)	3,812,765	545,009
RECONCILIATION OF FUNDS						
Total funds brought forward		6,748,301	2,213,503	14,006	8,975,810	8,430,701
TOTAL FUNDS CARRIED FORWARD		9,084,187	3,704,388	-	12,788,575	8,975,810

Sri Guru Singh Sabha, Slough

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

12. TANGIBLE FIXED ASSETS

	Freehold Properties Land £	Buildings £	Leasehold Properties Land £	Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
COST							
As at 1 April 2024	1,650,000	2,320,000	850,000	2,960,000	379,767	16,300	8,176,0
Additions	861,763	-	-	-	56,895		918,65
As at 31 March 2025	2,511,763	2,320,000	850,000	2,960,000	436,662	16,300	9,094,7
DEPRECIATION							
As at 1 April 2024	-	-	-	-	275,300	7,131	282,43
Charge for the year	-	29,000	-	35,607	40,340	2,293	107,24
As at 31 March 2025	-	29,000	-	35,607	315,640	9,424	389,67
NET BOOK VALUE							
As at 31 March 2025	<u>2,511,763</u>	<u>2,291,000</u>	<u>850,000</u>	<u>2,924,393</u>	<u>121,022</u>	<u>6,876</u>	<u>8,705,0</u>
As at 31 March 2024	<u>1,650,000</u>	<u>2,320,000</u>	<u>850,000</u>	<u>2,960,000</u>	<u>104,467</u>	<u>9,169</u>	<u>7,893,6</u>

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

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	3,570,000
Additions	-
Revaluation gain/(Loss)	-
	<hr/>
At 31 March 2025	<u>3,570,000</u>
 NET BOOK VALUE	
At 1 April 2024 and 31 March 2025	<u>3,570,000</u>

The depreciation charge for the year on leasehold properties has been calculated using a useful life estimate of 107 years. Depreciation is charged on the freehold buildings on the basis that the useful life is 80 years. Upon revaluation, the difference between the net book value and the fair value at year-end is recognised within unrestricted funds in the balance sheet. The fair valuation of both freehold and leasehold properties is performed by Glenn Flegg & Company.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	44,820	35,406
Prepayments and accrued income	<u>5,619</u>	<u>-</u>
	<u>50,439</u>	<u>35,406</u>

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

15. CASH AT BANK AND AT HAND

	31.3.25	31.3.24
	£	£
Current account	109,047	75,173
Petty cash	13,632	33,086
Deposit account	959,714	1,170,741
	<u>1,082,394</u>	<u>1,279,000</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	14,705	26,736
Finance lease payable	3,451	13,802
Accruals	23,700	18,000
Taxation and social security	8,483	11,320
Other creditors	22,407	16,599
	<u>72,746</u>	<u>86,457</u>
Defined contribution pension scheme liabilities due within one year	(537)	559
	<u>72,209</u>	<u>87,016</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	31.3.25	31.3.24
	£	£
Finance lease payable	<u>-</u>	<u>3,451</u>

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

18. ANALYSIS OF FUNDS

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Closing Balance 2025 £
Unrestricted				
General fund	9,084,187	1,608,753	(779,563)	9,913,377
Sports centre	<u>3,704,388</u>	<u>119,492</u>	<u>(336,579)</u>	<u>3,487,301</u>
	<u>12,788,575</u>	<u>1,728,245</u>	<u>(1,116,142)</u>	<u>13,400,678</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held as funds to be applied for specific purposes:

Movement in prior year

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Gains and Losses 2024 £	Closing Balance 2024 £
Restricted funds					
Sporting equipment grant	14,006	-	(14,006)	-	-
	<u>14,006</u>	<u>-</u>	<u>(14,006)</u>	<u>-</u>	<u>-</u>
Unrestricted					
General fund	6,748,301	1,316,182	(843,972)	1,863,676	9,084,187
Sports centre	<u>2,213,503</u>	<u>105,739</u>	<u>(261,369)</u>	<u>1,646,515</u>	<u>3,704,388</u>
	<u>8,975,810</u>	<u>1,421,921</u>	<u>(1,083,131)</u>	<u>3,510,191</u>	<u>12,788,575</u>

Sporting equipment – grant funding was received to purchase sport equipment for the sports centre.
Donated fixed assets – represents donation of a van received from a donor.

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

19. ANALYSIS OF NET ASSETS BETWEEN

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fixed assets*	12,275,053	-	12,275,053	11,463,636	-	11,463,636
Long term assets	65,000	-	65,000	-	-	-
Current assets/ (liabilities)	1,060,625		1,060,625	1,328,390	-	1,328,390
Long term liabilities	-	-		(3,451)	-	(3,451)
Total net assets	<u>13,400,678</u>	<u>-</u>	<u>13,400,678</u>	<u>12,788,575</u>	<u>-</u>	<u>12,788,575</u>

*The fixed assets of charity include a revaluation gain of £nil (2024: £3,634,936).

20. COMMITMENTS, LIABILITIES AND PROVISIONS

There is no commitment, liability, or provision to account for that has not already been identified in the Balance Sheet.

21. RELATED PARTY DISCLOSURES

During the year, the following trustees were reimbursed for expenses incurred on behalf of the charity:

Amarjit Singh	£4,912.97
Balwinder Garcha	£53,293.20
Bagga Singh Kainth	£3,036.05
Gucharan Singh	£130.00
Gurmail Sahota	£70.48
Rapinder Singh Padda	£401.04

22. PRIOR YEAR RESTATEMENTS

There are no prior year restatements in 2025.