

# GURDWARA SRI GURU SINGH SABHA, HOUNSLOW

England & Wales · Charity number 283314

## Details

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Other names	SRI GURU SINGH SABHA HOUNSLOW, GURDWARA SRI GURU SINGH SABHA HOUNSLOW
Status	Registered
Legal form	Other
Registered	1981-10-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Gurdwara Sri Guru Singh Sabha  
Hounslow Business Park  
Alice Way  
Hounslow  
TW3 3UD

**Phone** 02085772793

**Email** [khalsa@sgss.org](mailto:khalsa@sgss.org)

**Website** [www.sgss.org](http://www.sgss.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE SIKH RELIGION IN ACCORDANCE WITH THE TEACHINGS OF SRI GURU GRANTH SAHIB.

**Activities:** religiouseducationalhumanitariansports & welfare

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** LONDON BOROUGHS OF HOUNSLOW, HILLINGDON AND RICHMOND.
- Hillingdon
- Hounslow
- Kingston Upon Thames
- Richmond Upon Thames
- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,289,208	£821,372	£7,370,332	10
2024-03-31	£1,390,229	£1,146,936	£6,902,496	8
2023-03-31	£1,002,986	£738,946	£6,659,206	8
2022-03-31	£985,012	£634,749	£6,395,164	8
2021-03-31	£365,486	£459,959	-	-

## Trustees

Name	Role	Appointed
Gurdip Singh Atwal		2024-08-19
Hardeep Singh Walia		2024-08-19
Harjinder Singh Kalyan		2024-08-19
Harjit Kaur Singh		2024-08-19
Joginder Kaur		2021-09-15
Manjit Singh Sagoo		2021-09-15
Mohinder Singh Takkar		2024-08-19
Narinder Kaur Bhandal		2021-09-15
Onkar Singh Dhoofer		2024-08-19
Pakher Singh Braich		2017-03-31
Pritam Singh Mann		2021-09-15
Raminder Singh Vig		2021-01-01
Satwinder Singh Ahdan		2024-08-19
Sukhpal Singh Sekhon		2021-01-01
Sukhvinder Kaur Dhanjal		2021-01-01
Surinder Kaur Dhillon		2021-09-15
Surinder Kaur Rana		2021-01-01

**GURDWARA SRI GURU SINGH SABHA, HOUNSLOW**

England & Wales - Charity number 283314

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# Accounts

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
ALICE WAY, HANWORTH ROAD  
HOUNSLOW  
MIDDLESEX TW3 3UA

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025

GARCHA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
STATUTORY AUDITORS  
HEASLEIGH HOUSE  
79A SOUTH ROAD  
SOUTHALL  
MIDDLESEX UB1 1SQ  
TEL: 020 8843 1816/9010  
FAX: 020 8813 8249

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
FIANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES) RESPONSIBILITIES  
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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/constitution. 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.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
REPORT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES)  
FOR THE YEAR ENDED 31ST MARCH 2025

The Executive Committee (The Trustees) presents its report and accounts for the year ended 31st March 2025.

BACKGROUND

Sri Guru Singh Sabha Hounslow was formed in 1981 for the provision of a central place of worship in Hounslow and surrounding area. The Charity is a registered charity with the Charity Commission. The Charity is a membership body and its members consist of Ordinary and Life members.

PURPOSE AND PRINCIPAL ACTIVITIES

The purpose of the Charity is the advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib.

REVIEW OF THE YEAR

The Charity continued all its activities throughout the year.

This report is approved on behalf of the Executive Committee (The Trustees). Any two of the following are authorised to sign on behalf of the Executive Committee, The President, General Secretary and Treasurer.



Mr. S.S. Ahdan  
PRESIDENT



Mr. M.S. Sagoo  
GENERAL SECRETARY

DATED: 12 FEB 2026

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
YEAR ENDED 31ST MARCH 2025  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA HOUNSLOW

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Opinion

We have audited the financial statements of Sri Guru Singh Sabha for year ended 31st March 2025 which comprise of the summary Income and Expenditure Account the Balance Sheet and the related notes. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis of 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 Auditor's 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 ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2025

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Other information

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

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 Trustees' Annual Report. We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- 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 the trustees

As explained more fully in the trustees' responsibilities on page 1-2 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 control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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.

Our responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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 if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website. This description forms part of our auditor's report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2025

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Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr. S.S. Garcha  
Garcha & Co  
Chartered Certified Accountants  
& Senior Statutory Auditor  
Heasleigh House  
79A South Road  
Southall, Middlesex, UB1 1SQ

Date: 12.2.26

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025

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	<u>NOTES</u>		<u>RESTRICTED FUNDS</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL</u>	<u>TOTAL</u>
			£	£	2025	2024
					£	£
<u>INCOME AND EXPENDITURE</u>						
<u>INCOMING RESOURCES</u>						
Golak and donations	2	-	1,070,279		1,070,279	1,045,593
Gift Aid refund			132,616		132,616	221,309
Investment income	6		7,797		7,797	5,116
Grants			-		-	45,922
Rental income			78,516		78,516	72,289
			-----	-----	-----	-----
<u>TOTAL INCOMING RESOURCES</u>		-	1,289,208		1,289,208	1,390,229
			-----	-----	-----	-----
<u>RESOURCES EXPENDED</u>						
Direct expenditure	3	-	699,345		699,345	873,963
Fundraising and publicity	3		2,410		2,410	2,000
Management and administration of the charity	3		119,617		119,617	270,973
			-----	-----	-----	-----
<u>TOTAL RESOURCES EXPENDED</u>		-	821,372		821,372	1,146,936
			-----	-----	-----	-----
<u>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</u>		-	467,836		467,836	243,293
			-----	-----	-----	-----
Balance brought forward at 1 April 2024					6,902,496	6,659,203
					-----	-----
<u>BALANCE CARRIED FORWARD AT 31 MARCH 2025</u>					7,370,332	6,902,496
					-----	-----

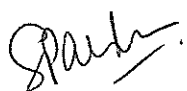
All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
BALANCE SHEET  
AS AT 31ST MARCH 2025

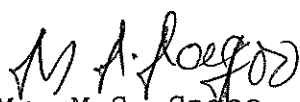
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			<u>2025</u>		<u>2024</u>
	<u>NOTES</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible fixed assets	8		6,646,857		6,719,590
<u>CURRENT ASSETS</u>					
Debtors and prepayments	9		227,756		108,697
Cash at bank			772,881		566,945
			-----		-----
			1,000,637		675,642
<u>LIABILITIES:</u>					
Amounts falling due within one year	10		264,665		271,384
			-----		-----
<u>NET CURRENT ASSETS</u>			735,972		404,258
			-----		-----
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			7,382,829		7,123,848
<u>CREDITORS</u>					
Amounts falling due after more than one year	11		12,497		221,352
			-----		-----
<u>NET ASSETS</u>			7,370,332		6,902,496
			=====		=====
<u>FUNDS</u>					
Unrestricted funds	12.		7,370,332		6,902,496
			-----		-----
			7,370,332		6,902,496
			=====		=====

The financial statements were approved on behalf of the Executive Committee and signed on their behalf by:



Mr. S.S. Ahdan  
PRESIDENT



Mr. M.S. Sagoo  
GENERAL SECRETARY

DATED: 12 FEB 2026

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, Statement of Recommended Practice FRS 102, Accounting and Reporting by Charities, the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

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

Freehold property	- 1% on cost
Library books	- residual value
Fixtures, fittings	- residual value
Motor vehicles	- residue value

Fund accounting

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

Restricted funds can only be used for particular purpose for which the funds were raised.

Trustee's emoluments

None of the trustees have received any remuneration, expenses or benefits from the charity

Related party transactions

There have been no related party transactions in the reporting period that require disclosure.

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

2. DONATIONS AND GIFTS

	<u>2025</u>	<u>2024</u>
	£	£
Donations	1,070,279	1,045,593
Gift Aid	132,616	221,309
Grant received	-	45,922
	-----	-----
	<u>1,202,895</u>	<u>1,312,824</u>
	=====	=====

3. RESOURCES EXPENDED

	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
<u>Direct charitable expenditure</u>				
Educational expenses		20,067	20,067	15,369
Ration		152,024	152,024	143,776
Donations and siropa		11,830	11,830	16,675
Water rates and council tax		18,351	18,351	14,578
Cleaning expenses		28,387	28,387	37,333
Insurance		12,844	12,844	10,546
Light and heat		119,539	119,539	108,534
Repairs and maintenance		74,672	74,672	200,426
Equipment purchase		7,756	7,756	25,047
General expenses		400	400	-
Transport and travelling		4,776	4,776	5,524
Wages		202,000	202,000	181,935
Subscriptions		-	-	552
Religious expenses		43,047	43,047	113,668
	-----	-----	-----	-----
		<u>699,345</u>	<u>699,345</u>	<u>873,963</u>
	-----	-----	-----	-----

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

<u>Fundraising and publicity</u>			
Advertising	2,410	2,410	2,000
	-----	-----	-----
	2,410	2,410	2,000
	-----	-----	-----
 <u>Management and Administration of the Charity</u>			
Postage	4,829	4,829	8,314
Professional fees	9,392	9,392	135,936
Printing and stationery	990	990	5,953
Telephone	1,521	1,521	1,535
Bank charges and overdraft interest	2,241	2,241	3,626
Motor expenses	777	777	444
Visa applications	536	536	-
Depreciation charge	72,733	72,733	72,733
Financial services	3,520	3,520	6,297
Loan interest	23,078	23,078	36,135
	-----	-----	-----
	119,617	119,617	270,973
	-----	-----	-----

4.	<u>OTHER OPERATING INCOME</u>	<u>2025</u>	<u>2024</u>
		£	£
	Rental receivable	78,516	72,289
		-----	-----
		£ 78,516	£ 72,289
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

5.	<u>EMPLOYEE INFORMATION</u>	<u>2025</u> £	<u>2024</u> £
5.1	<u>Staff costs:</u>		
	Wages and salaries	198,923	181,935
	Other pension costs	3,077	-
		-----	-----
		202,000	181,935
		=====	=====
5.2	The average weekly number of employees during the year was made up as follows:	No.	No.
	Employees	10	10
		---	---
		10	10
		===	===
6.	<u>INTEREST RECEIVABLE</u>	<u>2025</u> £	<u>2024</u> £
	Bank interest received	7,797	5,116
	Other interest	-	-
		-----	-----
		7,797	5,116
		=====	=====
7.	<u>INTEREST PAYABLE</u>	<u>2025</u> £	<u>2024</u> £
	On bank loans	23,078	36,135
	Finance service	3,520	6,297
		-----	-----
		£ 26,598	£ 42,432
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land and buildings</u> £	<u>Fixtures and fittings</u> £	<u>Library Books</u> £	<u>Motor Vehicle</u> £	<u>Total</u> £
Cost:					
At 1st April 2024 &					
At 31st March 2025	7,273,393	424,524	5,607	3,000	7,706,524
	-----	-----	-----	-----	-----
Depreciation:					
At 1st April 2024	558,565	420,523	5,046	2,800	986,934
Charge for year	72,733	-	-	-	72,733
	-----	-----	-----	-----	-----
At 31st March 2025	631,298	420,523	5,046	2,800	1,059,667
	-----	-----	-----	-----	-----
Net book value at 31st March 2025	6,642,095	4,001	561	200	6,646,857
	=====	=====	=====	=====	=====
Net book value at 31st March 2024	6,714,828	4,001	561	200	6,719,590
	=====	=====	=====	=====	=====

The following properties are registered in the name of the Trustee on behalf of the charity. There is a restriction on the deed.

235 Hanworth Road Hounslow TW3 3UA  
 231 Hanworth Road Hounslow TW3 3UA  
 27 Hibernia Road Hounslow TW3 3RU  
 233 Hanworth Road Hounslow TW3 3UA

9. DEBTORS

	<u>2025</u> £	<u>2024</u> £
Debtors	19,641	96,751
Other debtors	200,000	5,000
Prepayments	8,115	6,946
	-----	-----
	227,756	108,697
	=====	=====

The sum of £ 200,000.00 was advanced to Guru Nanak Gurdwara camberley. The sum of £ 200,00.00 has been repaid on 02/12/2024.

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
 31ST MARCH 2025

10.	<u>CREDITORS - AMOUNTS FALLING DUE</u> <u>WITHIN ONE YEAR</u>	<u>2025</u> £	<u>2024</u> £
	Bank loans and overdraft (see note 11.1)	231,358	230,592
	Trade creditors	19,656	14,182
	Other taxes and social security costs	9,610	3,814
	Other creditors	(807)	12,796
	Accruals	4,848	10,000
		-----	-----
		264,665	271,384
		=====	=====
11.	<u>CREDITORS - AMOUNTS FALLING DUE</u> <u>AFTER MORE THAN ONE YEAR</u>	<u>2025</u> £	<u>2024</u> £
	Bank loans (see note 11.1)	12,497	221,352
		-----	-----
		12,497	221,352
		=====	=====
11.1	The total amount of bank loans and overdrafts was as follows:		
	Falling due within one year:		
	Bank overdraft	-	-
	Bank loan - current portion	231,358	230,592
		-----	-----
	Falling due after more than one year:		
	- repayable after five years	12,497	221,352
		-----	-----
		12,497	221,352
		-----	-----
	Total bank borrowings	243,855	451,944
		=====	=====

The bank loans are secured on the Freehold buildings.  
 The bank loans are repayable by 6 May 2026.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2025

12. <u>MOVEMENT IN FUNDS</u>	<u>2025</u> £
Balance as at 1st April 2024	6,902,496
Unrestricted funds	
Incoming Resources	1,289,208
Resources Expended	(821,372)
	-----
At 31st March 2025	7,370,332
	=====
Restricted funds	-
	-----
TOTAL FUNDS	7,370,332
	=====

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
 OPERATING ACTIVITIES FOR THE YEAR ENDED  
 31ST MARCH 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure) (as per the statement of financial activities)	467,836	243,293
Adjustments for:		
Depreciations charge	72,733	72,733
Interest, rent	(86,313)	(77,405)
Insurance claim	-	-
(Increase)/decrease in debtors	(119,059)	(78,847)
Increase/(decrease) in creditors	(6,719)	(11,464)
	-----	-----
Net cash provided by (used in) operating activities	328,478 =====	148,310 =====

ANALYSIS OF CASH AT BANK AND IN HAND LESS OVERDRAFTS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Cash at bank and in hand	772,881	566,945
	-----	-----
	772,881 =====	566,945 =====

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST MARCH 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Cash generated from operating activities:		
Net cash provided by(used in) operating activities - page 15	328,478	148,310
Cash flows from other sources		
Interest, rents	86,313	77,405
	-----	-----
	414,791	225,715
	-----	-----
Application of cash:		
Purchase of fixed asset	-	-
Repayment of borrowing	208,855	196,335
	-----	-----
	208,855	196,335
	-----	-----
Net increase/(decrease) in cash	205,436	29,380
Cash at bank and in hand less overdrafts at the begining of the year - page 15	566,945	537,563
	-----	-----
	772,881	566,943
	=====	=====

**GURDWARA SRI GURU SINGH SABHA, HOUNSLOW**

England & Wales - Charity number 283314

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# Accounts

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
ALICE WAY, HANWORTH ROAD  
HOUNSLOW  
MIDDLESEX TW3 3UA

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024

GARCHA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
STATUTORY AUDITORS  
HEASLEIGH HOUSE  
79A SOUTH ROAD  
SOUTHALL  
MIDDLESEX UB1 1SQ  
TEL: 020 8843 1816/9010  
FAX: 020 8813 8249

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
FIANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES) RESPONSIBILITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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/constitution. 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.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
REPORT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES)  
FOR THE YEAR ENDED 31ST MARCH 2024

The Executive Committee (The Trustees) presents its report and accounts for the year ended 31st March 2024.

BACKGROUND

Sri Guru Singh Sabha Hounslow was formed in 1981 for the provision of a central place of worship in Hounslow and surrounding area. The Charity is a registered charity with the Charity Commission. The Charity is a membership body and its members consist of Ordinary, Associate and Life members.

PURPOSE AND PRINCIPAL ACTIVITIES


The purpose of the Charity is the advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib.

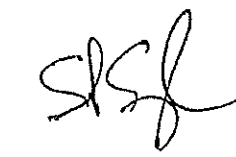
REVIEW OF THE YEAR

The Charity continued all its activities throughout the year.

This report is approved on behalf of the Executive Committee (The Trustees). Any two of the following are authorised to sign on behalf of the Executive Committee, The President, General Secretary and Finance Secretary.

  
Mr. J.S. Thethi  
PRESIDENT

  
Mr. G.S. Dhanoa  
GENERAL SECRETARY

  
Mr. S. Singh  
TREASURER

DATED: 29.3.24

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
YEAR ENDED 31ST MARCH 2024  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA HOUNSLOW

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Opinion

We have audited the financial statements of Sri Guru Singh Sabha for year ended 31st March 2024 which comprise of the summary Income and Expenditure Account the Balance Sheet and the related notes. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard, applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2024 and of its income and expenditure for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of 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 Auditor's 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 ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2024

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Other information

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

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 Trustees' Annual Report. We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- 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 the trustees

As explained more fully in the trustees' responsibilities on page 1-2 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 control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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.

Our responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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 if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.


A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website. This description forms part of our auditor's report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2024

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Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Mr. S.S. Garcha  
Garcha & Co  
Chartered Certified Accountants  
& Senior Statutory Auditor  
Heasleigh House  
79A South Road  
Southall, Middlesex, UB1 1SQ

Date: 29.3.25

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

6

	<u>NOTES</u>		<u>RESTRICTED FUNDS</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>	<u>2024</u>	<u>2023</u>
					<u>£</u>	<u>£</u>
<u>INCOME AND EXPENDITURE</u>						
<u>INCOMING RESOURCES</u>						
Golak and donations	2	-	1,045,593		1,045,593	895,796
Gift Aid refund			221,309		221,309	24,044
Investment income	6		5,116		5,116	846
Grants			45,922		45,922	10,000
Rental income			72,289		72,289	72,300
			-----	-----	-----	-----
<u>TOTAL INCOMING RESOURCES</u>		-		1,390,229	1,390,229	1,002,986
			-----	-----	-----	-----
<u>RESOURCES EXPENDED</u>						
Direct expenditure	3	-	873,963		873,963	580,883
Fundraising and publicity	3		2,000		2,000	6,062
Management and administration of the charity	3		270,973		270,973	152,001
			-----	-----	-----	-----
<u>TOTAL RESOURCES EXPENDED</u>		-		1,146,936	1,146,936	738,946
			-----	-----	-----	-----
<u>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</u>		-		243,293	243,293	264,040
			-----	-----	-----	-----
Balance brought forward at 1 April 2023					6,659,203	6,395,160
					-----	-----
<u>BALANCE CARRIED FORWARD AT 31 MARCH 2024</u>					6,902,496	6,659,200
					-----	-----

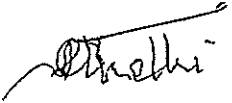
All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.


SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 BALANCE SHEET  
 AS AT 31ST MARCH 2024

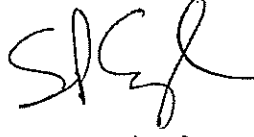
7

			<u>2024</u>		<u>2023</u>
<u>NOTES</u>	£	£	£		£
<u>FIXED ASSETS</u>					
Tangible fixed assets	8		6,719,590		6,792,322
<u>CURRENT ASSETS</u>					
Debtors and prepayments	9	108,697		29,850	
Cash at bank		566,945		537,563	
		-----		-----	
		675,642		567,413	
<u>LIABILITIES:</u>					
Amounts falling due within one year	10	271,384		282,848	
		-----		-----	
<u>NET CURRENT ASSETS</u>			404,258		284,565
			-----		-----
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			7,123,848		7,076,887
<u>CREDITORS</u>					
Amounts falling due after more than one year	11		221,352		417,687
			-----		-----
<u>NET ASSETS</u>			6,902,496		6,659,200
			=====		=====
<u>FUNDS</u>					
Unrestricted funds	12.		6,902,496		6,659,200
			-----		-----
			6,902,496		6,659,200
			=====		=====

The financial statements were approved on behalf of the Executive Committee and signed on their behalf by:

  
Mr. J.S. Thethi  
PRESIDENT

  
Mr. G.S. Dhanoa  
GENERAL SECRETARY

  
Mr. S. Singh  
TREASURER

DATED: 29.3.24

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, Statement of Recommended Practice FRS 102, Accounting and Reporting by Charities, the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

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

Freehold property.	- 1% on cost
Library books	- residual value
Fixtures, fittings	- residual value
Motor vehicles	- residue value

Fund accounting

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

Restricted funds can only be used for particular purpose for which the funds were raised.

Trustee's emoluments

None of the trustees have received any remuneration, expenses or benefits from the charity

Related party transactions

There have been no related party transactions in the reporting period that require disclosure.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2024

2. DONATIONS AND GIFTS

	<u>2024</u>	<u>2023</u>
	£	£
Donations	1,045,593	895,796
Gift Aid	221,309	24,044
Grant received	45,922	10,000
	-----	-----
	1,312,824	929,840
	=====	=====

3. RESOURCES EXPENDED

	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
<u>Direct charitable expenditure</u>				
Educational expenses		15,369	15,369	10,325
Ration		143,776	143,776	124,283
Donations and siropa		16,675	16,675	17,037
Water rates and council tax		14,578	14,578	47,219
Cleaning expenses		37,333	37,333	35,727
Insurance		10,546	10,546	10,221
Light and heat		108,534	108,534	57,747
Repairs and maintenance		200,426	200,426	69,030
Equipment purchase		25,047	25,047	-
Transport and travelling		5,524	5,524	3,675
Wages		181,935	181,935	144,460
Subscriptions		552	552	1,067
Religious expenses		113,668	113,668	60,092
	-----	-----	-----	-----
		873,963	873,963	580,883
	-----	-----	-----	-----

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2024

<u>Fundraising and publicity</u>			
Advertising	2,000	2,000	6,062
	-----	-----	-----
	2,000	2,000	6,062
	-----	-----	-----

<u>Management and Administration of the Charity</u>			
Postage	8,314	8,314	3,862
Professional fees	135,936	135,936	16,027
Printing and stationery	5,953	5,953	4,988
Telephone	1,535	1,535	1,623
Bank charges and overdraft interest	3,626	3,626	3,497
Motor expenses	444	444	200
Depreciation charge	72,733	72,733	72,733
Financial services	6,297	6,297	4,132
Loan interest	36,135	36,135	44,939
	-----	-----	-----
	270,973	270,973	152,001
	-----	-----	-----

4.	<u>OTHER OPERATING INCOME</u>	<u>2024</u>	<u>2023</u>
		£	£
	Rent receivable	72,289	72,300
		-----	-----
		£ 72,289	£ 72,300
		=====	=====
5.	<u>EMPLOYEE INFORMATION</u>	<u>2024</u>	<u>2023</u>
		£	£
5.1	<u>Staff costs:</u>		
	Wages and salaries	181,935	144,460
		-----	-----
		181,935	144,460
		=====	=====
5.2	The average weekly number of employees during the year was made up as follows:	No.	No.
	Employees	8	8
		---	---
		8	8
		===	===

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2024

6.	<u>INTEREST RECEIVABLE</u>	<u>2024</u>	<u>2023</u>			
		£	£			
	Bank interest received	5,116	846			
	Other interest	-	-			
		-----	-----			
		5,116	846			
		=====	=====			
7.	<u>INTEREST PAYABLE</u>	<u>2024</u>	<u>2023</u>			
		£	£			
	On bank loans	36,135	44,939			
	Finance service	6,297	4,132			
		-----	-----			
		£ 42,432	£ 49,071			
		=====	=====			
8.	<u>TANGIBLE FIXED ASSETS</u>					
		<u>Freehold</u>	<u>Fixtures</u>	<u>Library</u>	<u>Motor</u>	<u>Total</u>
		<u>Land and</u>	<u>and</u>	<u>Books</u>	<u>Vehicle</u>	<u></u>
		<u>buildings</u>	<u>fittings</u>	<u></u>	<u></u>	<u>£</u>
		£	£	£	£	£
	Cost:					
	At 1st April 2023 &					
	At 31st March 2024	7,273,393	424,524	5,607	3,000	7,706,524
		-----	-----	-----	-----	-----
	Depreciation:					
	At 1st April 2023	485,832	420,523	5,046	2,800	914,201
	Charge for year	72,733	-	-	-	72,733
		-----	-----	-----	-----	-----
	At 31st March 2024	558,565	420,523	5,046	2,800	986,934
		-----	-----	-----	-----	-----
	Net book value at					
	31st March 2024	6,714,828	4,001	561	200	6,719,590
		=====	=====	=====	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2024

Net book value at 31st March 2023	6,787,561	4,001	561	200	6,792,323
	=====	=====	=====	=====	=====

9. DEBTORS

	<u>2024</u>	<u>2023</u>
	£	£
Debtors	96,751	24,044
Other debtors	5,000	-
Prepayments	6,946	5,806
	-----	-----
	108,697	29,850
	=====	=====

10. CREDITORS - AMOUNTS FALLING DUE  
WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Bank loans and overdraft (see note 11.1)	230,592	228,092
Trade creditors	14,182	47,062
Other taxes and social security costs	3,814	2,694
Other creditors	12,796	-
Accruals	10,000	5,000
	-----	-----
	271,384	282,848
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
 31ST MARCH 2024

11. CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	<u>2024</u> £	<u>2023</u> £
Bank loans (see note 11.1)	221,352	417,687
	-----	-----
	221,352	417,687
	=====	=====
11.1 The total amount of bank loans and overdrafts was as follows:		
Falling due within one year:		
Bank overdraft	-	-
Bank loan - current portion	230,592	228,092
	-----	-----
Falling due after more than one year:		
- repayable after five years	221,352	417,687
	-----	-----
	221,352	417,687
	-----	-----
Total bank borrowings	451,944	645,779
	=====	=====

The bank loans are secured on the Freehold buildings.  
 The bank loans are repayable by 6 May 2026.

12. MOVEMENT IN FUNDS	<u>2024</u> £
Balance as at 1st April 2023	6,659,203
Unrestricted funds	
Incoming Resources	1,390,229
Resources Expended	(1,146,936)
	-----
At 31st March 2024	6,902,496
	=====
Restricted funds	-
	-----
TOTAL FUNDS	6,902,496
	=====

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
 OPERATING ACTIVITIES FOR THE YEAR ENDED  
 31ST MARCH 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure) (as per the statement of financial activities)	243,293	264,040
Adjustments for:		
Depreciations charge	72,733	72,733
Interest, rent	(77,405)	(73,146)
Insurance claim	-	-
(Increase)/decrease in debtors	(71,901)	7,960
Increase/(decrease) in creditors	(11,464)	28,385
	-----	-----
Net cash provided by (used in) operating activities	148,310	299,972
	=====	=====

ANALYSIS OF CASH AT BANK AND IN HAND LESS OVERDRAFTS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Cash at bank and in hand	566,945	537,563
	-----	-----
	566,945	537,563
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314

15

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST MARCH 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Cash generated from operating activities:		
Net cash provided by (used in) operating activities - page 14	148,310	299,972
Cash flows from other sources		
Interest, rents	77,405	73,146
	-----	-----
	225,715	373,118
	-----	-----
Application of cash:		
Purchase of fixed asset	-	-
Repayment of borrowing	196,335	183,503
	-----	-----
	196,335	183,503
	-----	-----
Net increase/(decrease) in cash	29,380	189,615
Cash at bank and in hand less overdrafts at the beginning of the year - page 14	537,563	347,946
	-----	-----
	566,943	537,561
	=====	=====

**GURDWARA SRI GURU SINGH SABHA, HOUNSLOW**

England & Wales - Charity number 283314

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# Accounts

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
ALICE WAY, HANWORTH ROAD  
HOUNSLOW  
MIDDLESEX TW3 3UA

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023

GARCHA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
STATUTORY AUDITORS  
HEASLEIGH HOUSE  
79A SOUTH ROAD  
SOUTHALL  
MIDDLESEX UB1 1SQ  
TEL: 020 8843 1816/9010  
FAX: 020 8813 8249

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
FIANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES) RESPONSIBILITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- make judgments and accounting 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, and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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/constitution. 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.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
REPORT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES)  
FOR THE YEAR ENDED 31ST MARCH 2023

The Executive Committee (The Trustees) presents its report and accounts for the year ended 31st March 2023.

BACKGROUND

Sri Guru Singh Sabha Hounslow was formed in 1981 for the provision of a central place of worship in Hounslow and surrounding area. The Charity is a registered charity with the Charity Commission. The Charity is a membership body and its members consist of Ordinary, Associate and Life members.

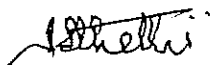
PURPOSE AND PRINCIPAL ACTIVITIES

The purpose of the Charity is the advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib.

REVIEW OF THE YEAR

The Charity continued all its activities throughout the year.

This report is approved on behalf of the Executive Committee (The Trustees). Any two of the following are authorised to sign on behalf of the Executive Committee, The President, General Secretary and Finance Secretary.



Mr. J.S. Thethi  
VICE PRESIDENT



Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 29/06/2024

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
YEAR ENDED 31ST MARCH 2023  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA HOUNSLOW

3

Opinion

We have audited the financial statements of Sri Guru Singh Sabha for year ended 31st March 2023 which comprise of the summary Income and Expenditure Account the Balance Sheet and the related notes. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2023 and of its income and expenditure for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with 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 ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2023

4

Other information

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

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 Trustees' Annual Report. We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- 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 the trustees

As explained more fully in the trustees' responsibilities on page 1-2 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 control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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.

Our responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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 if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

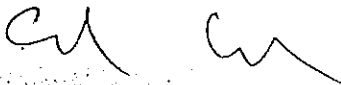
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website. This description forms part of our auditor's report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2023

5

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr. S.S. Garcha  
Garcha & Co  
Chartered Certified Accountants  
& Senior Statutory Auditor  
Heasleigh House  
79A South Road  
Southall, Middlesex, UB1 1SQ

Date: 29/06/2024

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

6

		<u>NOTES</u>		<u>TOTAL</u>	<u>TOTAL</u>
		<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>2023</u>	<u>2022</u>
		<u>FUNDS</u>	<u>FUNDS</u>	<u>2023</u>	<u>2022</u>
		£	£	£	£
<u>INCOME AND EXPENDITURE</u>					
<u>INCOMING RESOURCES</u>					
Golak and donations	2	-	895,796	895,796	785,715
Gift Aid refund			24,044	24,044	118,594
Investment income	6		846	846	15
Grant West Thames College			10,000	10,000	2,010
Insurance claim			-	-	15,275
Rental income			72,300	72,300	48,896
Covid relief			-	-	-
Furlough wages grant			-	-	14,507
		-----	-----	-----	-----
<u>TOTAL INCOMING RESOURCES</u>		-	1,002,986	1,002,986	985,012
		-----	-----	-----	-----
<u>RESOURCES EXPENDED</u>					
Direct expenditure	3	-	580,883	580,883	453,031
Fundraising and publicity	3		6,062	6,062	8,207
Management and administration of the charity	3		152,001	152,001	173,511
		-----	-----	-----	-----
<u>TOTAL RESOURCES EXPENDED</u>		-	738,946	738,946	634,749
		-----	-----	-----	-----
<u>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</u>		-	264,040	264,040	350,263
		-----	-----	-----	-----
Balance brought forward at 1 April 2022				6,395,166	6,044,901
				-----	-----
<u>BALANCE CARRIED FORWARD AT 31 MARCH 2023</u>				6,659,206	6,395,164
				-----	-----


All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.


SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
BALANCE SHEET  
AS AT 31ST MARCH 2023

7

			<u>2023</u>		<u>2022</u>
	<u>NOTES</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible fixed assets	8		6,792,322		6,865,055
<u>CURRENT ASSETS</u>					
Debtors and prepayments	9		29,850		37,810
Cash at bank			537,563		347,946
			-----		-----
			567,413		385,756
<u>LIABILITIES:</u>					
Amounts falling due within one year	10		282,842		254,457
			-----		-----
<u>NET CURRENT ASSETS</u>			284,571		131,299
			-----		-----
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			7,076,893		6,996,354
<u>CREDITORS</u>					
Amounts falling due after more than one year	11		417,687		601,190
			-----		-----
<u>NET ASSETS</u>			6,659,206		6,395,164
			=====		=====
<u>FUNDS</u>					
Unrestricted funds	12.		6,659,206		6,395,164
Restricted funds			-		-
			-----		-----
			6,659,206		6,395,164
			=====		=====

The financial statements were approved on behalf of the Executive Committee and signed on their behalf by:

  
Mr. J.S. Thethi  
VICE PRESIDENT

  
Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 29.06.2024

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, Statement of Recommended Practice FRS 102, Accounting and Reporting by Charities, the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

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

Freehold property	- 1% on cost
Library books	- 15% on cost
Fixtures, fittings	- residual value
Motor vehicles	- residue value

Fund accounting

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

Restricted funds can only be used for particular purpose for which the funds were raised.

Trustee's emoluments

None of the trustees have received any remuneration, expenses or benefits from the charity

Related party transactions

There have been no related party transactions in the reporting period that require disclosure.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

2. DONATIONS AND GIFTS

	<u>2023</u>	<u>2022</u>
	£	£
Donations	895,796	764,715
Gift Aid	24,044	118,594
Grant received	10,000	2,010
	-----	-----
	929,840	885,319
	=====	=====

3. RESOURCES EXPENDED

	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
<u>Direct charitable expenditure</u>				
Educational expenses		10,325	10,325	5,838
Ration		124,283	124,283	55,636
Donations and siropa		17,037	17,037	18,415
Water rates and council tax		47,219	47,219	5,780
Cleaning expenses		35,727	35,727	14,402
Insurance		10,221	10,221	7,825
Light and heat		57,746	57,746	48,095
Repairs and maintenance		69,030	69,030	108,450
Equipment purchase		-	-	343
Subscriptions		1,067	1,067	-
General expenses		-	-	925
Transport and travelling		3,675	3,675	550
Wages		144,461	144,461	156,095
Religious expenses		60,092	60,092	30,677
	-----	-----	-----	-----
	1,067	580,883	580,883	453,031
	-----	-----	-----	-----

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

<u>Fundraising and publicity</u>			
Advertising	6,062	6,062	8,207
	-----	-----	-----
	6,062	6,062	8,207
	-----	-----	-----
 <u>Management and Administration of the Charity</u>			
Postage	3,862	3,862	3,207
Professional fees	16,027	16,027	20,753
Printing and stationery	4,988	4,988	2,555
Telephone	1,623	1,623	1,723
Bank charges and overdraft interest	3,497	3,497	2,822
Motor expenses	200	200	591
Depreciation charge	72,733	72,733	73,574
Financial services	4,132	4,132	3,515
Loan interest	44,939	44,939	64,771
	-----	-----	-----
	152,001	152,001	173,511
	-----	-----	-----

4. <u>OTHER OPERATING INCOME</u>	<u>2023</u>	<u>2022</u>
	£	£
Insurance Claim	-	15,275
Covid relief	-	21,000
Rent receivable	72,300	48,896
Furloughed wages grant	-	14,507
	-----	-----
	£ 72,300	£ 99,678
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

5.	<u>EMPLOYEE INFORMATION</u>	<u>2023</u> £	<u>2022</u> £
5.1	<u>Staff costs:</u>		
	Wages and salaries	144,461	156,095
		-----	-----
		144,461	156,095
		=====	=====
5.2	The average weekly number of employees during the year was made up as follows:	No.	No.
	Employees	8	9
		---	---
		8	9
		===	===
6.	<u>INTEREST RECEIVABLE</u>	<u>2023</u> £	<u>2022</u> £
	Bank interest received	846	15
	Other interest	-	-
		-----	-----
		846	15
		=====	=====
7.	<u>INTEREST PAYABLE</u>	<u>2023</u> £	<u>2022</u> £
	On bank loans	44,939	64,771
	Finance service	4,132	3,515
		-----	-----
		£ 49,071	£ 68,286
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land and buildings</u> £	<u>Fixtures and fittings</u> £	<u>Library Books</u> £	<u>Motor Vehicle</u> £	<u>Total</u> £
Cost:					
At 1st April 2022 & At 31st March 2023	7,273,393	424,524	5,607	3,000	7,706,524
	-----	-----	-----	-----	-----
Depreciation:					
At 1st April 2022	413,099	420,523	5,046	2,800	841,468
Charge for year	72,733	-	-	-	72,733
	-----	-----	-----	-----	-----
At 31st March 2023	485,832	420,523	5,046	2,800	914,201
	-----	-----	-----	-----	-----
Net book value at 31st March 2023	6,787,561	4,001	561	200	6,792,323
	=====	=====	=====	=====	=====
Net book value at 31st March 2022	6,860,294	4,001	561	200	6,865,056
	=====	=====	=====	=====	=====

Barclays Bank Plc has a first charge on 235 Hanworth Road TW3 3UA, 231 Hanworth Road TW3 3UA, 27 Hibernia Road TW3 3RU, 233 Hanworth Road TW3 3UA, 2a Parkside Road TW3 2BP.

The following properties are registered in the name of the trustees on behalf of the charity. There is a restriction on the deed.  
 235 Hanworth Road TW3 3UA, 231 Hanworth Road TW3 3UA, 27 Hibernia Road TW3 3RU, 233 Hanworth Road TW3 3UA, 2A Parkside Road TW3 2BP, Upper Maisonette 33 Hibernia Road TW3 3RU

9. DEBTORS

	<u>2023</u> £	<u>2022</u> £
Debtors	24,044	31,387
Prepayments	5,806	6,423
	-----	-----
	29,850	37,810
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

10.	<u>CREDITORS - AMOUNTS FALLING DUE</u> <u>WITHIN ONE YEAR</u>	<u>2023</u> £	<u>2022</u> £
	Bank loans and overdraft (see note 11.1)	228,092	227,622
	Trade creditors	47,057	9,626
	Other taxes and social security costs	2,694	2,179
	Other creditors	-	10,030
	Accruals	5,000	5,000
		-----	-----
		228,843	254,457
		=====	=====
11.	<u>CREDITORS - AMOUNTS FALLING DUE</u> <u>AFTER MORE THAN ONE YEAR</u>	<u>2023</u> £	<u>2022</u> £
	Bank loans (see note 11.1)	417,687	601,190
		-----	-----
		417,687	601,190
		=====	=====
11.1	The total amount of bank loans and overdrafts was as follows:		
	Falling due within one year:		
	Bank overdraft	-	-
	Bank loan - current portion	228,092	227,622
		-----	-----
	Falling due after more than one year:		
	- repayable after five years	417,687	601,190
		-----	-----
		417,687	601,190
		-----	-----
	Total bank borrowings	645,779	828,812
		=====	=====

The bank loans are secured on the Freehold buildings.  
The bank loans are repayable by 6 May 2026.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2023

12. <u>MOVEMENT IN FUNDS</u>	<u>2023</u> £
Balance as at 1st April 2022	6,395,166
Unrestricted funds	
Incoming Resources	1,002,986
Resources Expended	(738,946)
	-----
At 31st March 2023	6,659,206
	=====
Restricted funds	-
	-----
TOTAL FUNDS	6,659,206
	=====

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
 OPERATING ACTIVITIES FOR THE YEAR ENDED  
 31ST MARCH 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure) (as per the statement of financial activities)	264,040	350,263
Adjustments for:		
Depreciations charge	72,733	73,574
Interest, rent, covid relief	(73,146)	(84,418)
Insurance claim	-	(15,275)
(Increase)/decrease in debtors	(7,960)	(5,303)
Increase/(decrease) in creditors	28,385	11,968
	-----	-----
Net cash provided by (used in) operating activities	384,022	341,415
	=====	=====

ANALYSIS OF CASH AT BANK AND IN HAND LESS OVERDRAFTS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Cash at bank and in hand	537,563	347,946
	-----	-----
	537,563	347,946
	=====	=====

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST MARCH 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Cash generated from operating activites:		
Net cash provided by(used in) operating activities - page 15	384,022	341,415
Cash flows from other sources		
Interest, rents, covid relief, Insurance claim	73,146 -	84,418 15,275
	----- 457,168	----- 441,108
Application of cash:		
Purchase of fixed asset	-	301,568
Repayment of borrowing	183,503	162,865
	----- (273,665)	----- (464,433)
Net increase/(decrease) in cash	189,617	(23,325)
Cash at bank and in hand less overdrafts at the begining of the year - page 15	347,946	371,271
	----- 537,563	----- 347,946
	=====	=====

**GURDWARA SRI GURU SINGH SABHA, HOUNSLOW**

England & Wales - Charity number 283314

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# Accounts

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
ALICE WAY, HANWORTH ROAD  
HOUNSLOW  
MIDDLESEX TW3 3UA

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022

GARCHA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
STATUTORY AUDITORS  
HEASLEIGH HOUSE  
79A SOUTH ROAD  
SOUTHALL  
MIDDLESEX UB1 1SQ  
TEL: 020 8843 1816/9010  
FAX: 020 8813 8249

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
FIANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022

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Balance sheet	7
Notes to the financial statements	8 - 14
Cash Flow	15 -16

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES) RESPONSIBILITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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/constitution. 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.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
REPORT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES)  
FOR THE YEAR ENDED 31ST MARCH 2022

The Executive Committee (The Trustees) presents its report and accounts for the year ended 31st March 2022.

BACKGROUND

Sri Guru Singh Sabha Hounslow was formed in 1981 for the provision of a central place of worship in Hounslow and surrounding area. The Charity is a registered charity with the Charity Commission. The Charity is a membership body and its members consist of Ordinary, Associate and Life members.

PURPOSE AND PRINCIPAL ACTIVITIES

The purpose of the Charity is the advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib.

REVIEW OF THE YEAR

The Charity continued all its activities throughout the year.

This report is approved on behalf of the Executive Committee (The Trustees). Any two of the following are authorised to sign on behalf of the Executive Committee, The President, General Secretary and Finance Secretary.

*MS Brar*

Mr. M.S. Brar  
VICE PRESIDENT

*G. S. Dhanoa*

Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 03/03/2023

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
YEAR ENDED 31ST MARCH 2022  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA HOUNSLOW

3

Opinion

We have audited the financial statements of Sri Guru Singh Sabha for year ended 31st March 2022 which comprise of the summary Income and Expenditure Account the Balance Sheet and the related notes. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2022 and of its income and expenditure for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of 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 Auditor's 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 ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs(UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2022

4

Other information

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

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 Trustees' Annual Report. We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- 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 the trustees

As explained more fully in the trustees' responsibilities on page 1-2 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 control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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.

Our responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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 if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website. This description forms part of our auditor's report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2022

5

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr. S.S. Garcha  
Garcha & Co  
Chartered Certified Accountants  
& Senior Statutory Auditor  
Heasleigh House  
79A South Road  
Southall, Middlesex, UB1 1SQ

Date: 03/03/2023

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

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	<u>NOTES</u>		<u>RESTRICTED FUNDS</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL</u> <u>2022</u>	<u>TOTAL</u> <u>2021</u>
			£	£	£	£
<u>INCOME AND EXPENDITURE</u>						
<u>INCOMING RESOURCES</u>						
Golak and donations	2	-	764,715		764,715	225,553
Gift Aid refund				118,594	118,594	41,007
Investment income	6			15	15	397
Grant West Thames College				2,010	2,010	9,604
Insurance claim				15,275	15,275	-
Rental income				48,896	48,896	-
Covid relief				21,000	21,000	-
Furlough wages grant				14,507	14,507	55,870
			-----	-----	-----	-----
<u>TOTAL INCOMING RESOURCES</u>		-		985,012	985,012	365,486
			-----	-----	-----	-----
<u>RESOURCES EXPENDED</u>						
Direct expenditure	3	-	453,031		453,031	308,255
Fundraising and publicity	3			8,207	8,207	5,774
Management and administration of the charity	3			173,511	173,511	145,930
			-----	-----	-----	-----
<u>TOTAL RESOURCES EXPENDED</u>		-		634,749	634,749	459,959
			-----	-----	-----	-----
<u>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</u>		-		350,263	350,263	(94,473)
			-----	-----	-----	-----
Balance brought forward at 1 April 2021					6,044,901	6,139,376
					-----	-----
<u>BALANCE CARRIED FORWARD AT 31 MARCH 2022</u>					6,395,164	6,044,903
					-----	-----

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
BALANCE SHEET  
 AS AT 31ST MARCH 2022

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			<u>2022</u>		<u>2021</u>
<u>NOTES</u>	£	£	£		£
<u>FIXED ASSETS</u>					
Tangible fixed assets 8			6,865,055		6,637,061
<u>CURRENT ASSETS</u>					
Debtors and prepayments 9		37,810		43,113	
Cash at bank		347,946		371,271	
		-----		-----	
		385,756		414,384	
<u>LIABILITIES:</u>					
Amounts falling due within one year 10		254,457		242,489	
		-----		-----	
<u>NET CURRENT ASSETS</u>			131,299		171,895
			-----		-----
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			6,996,354		6,808,956
<u>CREDITORS</u>					
Amounts falling due after more than one year 11			601,190		764,053
			-----		-----
<u>NET ASSETS</u>			6,395,164		6,044,903
			=====		=====
<u>FUNDS</u>					
Unrestricted funds 12.			6,395,164		6,044,903
Restricted funds			-		-
			-----		-----
			6,395,164		6,044,903
			=====		=====

The financial statements were approved on behalf of the Executive Committee and signed on their behalf by:

*M.S. Brar*

Mr. M.S. Brar  
VICE PRESIDENT

*G. S. Dhanoa*

Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 03.03.2023

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, Statement of Recommended Practice FRS 102, Accounting and Reporting by Charities, the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

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

Freehold property	- 1% on cost
Library books	- 15% on cost
Fixtures, fittings	- residual value
Motor vehicles	- residue value

Fund accounting

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

Restricted funds can only be used for particular purpose for which the funds were raised.

Trustee's emoluments

None of the trustees have received any remuneration, expenses or benefits from the charity

Related party transactions

There have been no related party transactions in the reporting period that require disclosure.

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

2.	<u>DONATIONS AND GIFTS</u>		<u>2022</u>	<u>2021</u>
			£	£
	Donations		764,715	225,553
	Gift Aid		118,594	41,007
	Grant from West Thames College		2,010	9,604
			-----	-----
			885,319	276,164
			=====	=====
3.	<u>RESOURCES EXPENDED</u>			
		<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>
		<u>FUNDS</u>	<u>FUNDS</u>	<u>2022</u>
		£	£	£
	<u>Direct charitable expenditure</u>			
	Educational expenses	5,838	5,838	900
	Ration	55,636	55,636	10,053
	Donations and siropa	18,415	18,415	8,466
	Water rates and council tax	5,780	5,780	15,974
	Cleaning expenses	14,402	14,402	15,409
	Insurance	7,825	7,825	7,174
	Light and heat	48,095	48,095	33,558
	Repairs and maintenance	108,450	108,450	61,401
	Equipment purchase	343	343	-
	General expenses	925	925	-
	Transport and travelling	550	550	-
	Wages	156,095	156,095	151,240
	Religious expenses	30,677	30,677	4,080
		-----	-----	-----
		-	453,031	308,255
		-----	-----	-----

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

<u>Fundraising and publicity</u>			
Advertising	8,207	8,207	5,774
	-----	-----	-----
	8,207	8,207	5,774
	-----	-----	-----
 <u>Management and Administration of the Charity</u>			
Postage	3,207	3,207	1,487
Professional fees	20,753	20,753	6,288
Printing and stationery	2,555	2,555	450
Telephone	1,723	1,723	2,018
Bank charges and overdraft interest	2,822	2,822	1,366
Motor expenses	591	591	464
Depreciation charge	73,574	73,574	70,559
Financial services	3,515	3,515	1,597
Loan interest	64,771	64,771	61,701
	-----	-----	-----
	173,511	173,511	145,930
	-----	-----	-----

4.	<u>OTHER OPERATING INCOME</u>	<u>2022</u>	<u>2021</u>
		£	£
	Covid relief	21,000	-
	Insurance Claim	15,275	-
	Rent receivable	48,896	33,055
	Furloughed wages grant	14,507	55,870
		-----	-----
		£ 99,678	£ 88,925
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

5.	<u>EMPLOYEE INFORMATION</u>	<u>2022</u> £	<u>2021</u> £
5.1	<u>Staff costs:</u>		
	Wages and salaries	156,095	151,240
		-----	-----
		156,095	151,240
		=====	=====
5.2	The average weekly number of employees during the year was made up as follows:	No.	No.
	Employees	8	9
		---	---
		8	9
		===	===
6.	<u>INTEREST RECEIVABLE</u>	<u>2022</u> £	<u>2021</u> £
	Bank interest received	15	397
	Other interest	-	-
		-----	-----
		15	397
		=====	=====
7.	<u>INTEREST PAYABLE</u>	<u>2022</u> £	<u>2021</u> £
	On bank loans	64,771	61,701
	Finance service	3,515	1,597
		-----	-----
		£ 68,286	£ 63,298
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land and buildings</u> £	<u>Fixtures and fittings</u> £	<u>Library Books</u> £	<u>Motor Vehicle</u> £	<u>Total</u> £
Cost:					
At 1st April 2021	6,971,824	424,524	5,607	3,000	7,404,955
Additions	301,568	-	-	-	301,568
	-----	-----	-----	-----	-----
At 31st March 2022	7,273,392	424,524	5,607	3,000	7,706,523
	-----	-----	-----	-----	-----
Depreciation:					
At 1st April 2021	340,366	420,523	4,205	2,800	767,894
Charge for year	72,733	-	841	-	73,574
	-----	-----	-----	-----	-----
At 31st March 2022	413,099	420,523	5,046	2,800	841,468
	-----	-----	-----	-----	-----
Net book value at 31st March 2022	6,860,293 =====	4,001 =====	561 =====	200 =====	6,865,055 =====
Net book value at 31st March 2021	6,631,458 =====	4,001 =====	1,402 =====	200 =====	6,637,061 =====

9. DEBTORS

	<u>2022</u> £	<u>2021</u> £
Debtors	31,387	38,695
Prepayments	6,423	4,418
	-----	-----
	37,810	43,113
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
 31ST MARCH 2022

10.	<u>CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2022</u> £	<u>2021</u> £
	Bank loans and overdraft (see note 11.1)	227,622	227,610
	Trade creditors	9,626	(3)
	Other taxes and social security costs	2,179	10,034
	Other creditors	10,030	-
	Accruals	5,000	4,848
		-----	-----
		254,457	242,489
		=====	=====
11.	<u>CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	<u>2022</u> £	<u>2021</u> £
	Bank loans (see note 11.1)	601,190	764,053
		-----	-----
		601,190	764,053
		=====	=====
11.1	The total amount of bank loans and overdrafts was as follows:		
	Falling due within one year:		
	Bank overdraft	-	-
	Bank loan - current portion	227,622	227,610
		-----	-----
	Falling due after more than one year:		
	- repayable after five years	601,190	764,053
		-----	-----
		601,190	764,053
		-----	-----
	Total bank borrowings	828,812	991,663
		=====	=====

The bank loans are secured on the Freehold buildings.  
 The bank loans are repayable by 6 May 2026.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2022

12. <u>MOVEMENT IN FUNDS</u>	<u>2022</u> £
Balance as at 1st April 2021	6,044,901
Unrestricted funds	
Incoming Resources	985,012
Resources Expended	(634,749)
	-----
At 31st March 2022	6,395,164
	=====
Restricted funds	-
	-----
TOTAL FUNDS	6,395,164
	=====

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM  
OPERATING ACTIVITIES FOR THE YEAR ENDED  
31ST MARCH 2022

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure) (as per the statement of financial activities)	350,263	(94,473)
Adjustments for:		
Depreciations charge	73,574	70,559
Interest, rent, covid relief	(84,418)	(33,452)
Insurance claim	(15,275)	-
(Increase)/decrease in debtors	5,303	8,453
Increase/(decrease) in creditors	11,968	(68,330)
	-----	-----
Net cash provided by (used in) operating activities	341,415	117,243
	=====	=====

ANALYSIS OF CASH AT BANK AND IN HAND LESS OVERDRAFTS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Cash at bank and in hand	347,946	371,271
	-----	-----
	347,946	371,271
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314

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CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST MARCH 2022

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Cash generated from operating activities:		
Net cash provided by (used in) operating activities - page 15	341,415	(117,243)
Cash flows from other sources		
Interest, rents, covid relief, Insurance claim	84,418 15,275	33,452 -
	-----	-----
	441,108	(83,791)
	-----	-----
Application of cash:		
Purchase of fixed asset	301,568	-
Repayment of borrowing	162,865	166,073
	-----	-----
	(464,433)	(166,073)
	-----	-----
Net increase/(decrease) in cash	(23,325)	(249,864)
Cash at bank and in hand less overdrafts at the beginning of the year - page 15	371,271	621,135
	-----	-----
	347,946	371,271
	=====	=====

**GURDWARA SRI GURU SINGH SABHA, HOUNSLOW**

England & Wales - Charity number 283314

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# Accounts

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SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
ALICE WAY, HANWORTH ROAD  
HOUNSLOW  
MIDDLESEX TW3 3UA

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

GARCHA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
STATUTORY AUDITORS  
HEASLEIGH HOUSE  
79A SOUTH ROAD  
SOUTHALL  
MIDDLESEX UB1 1SQ  
TEL: 020 8843 1816/9010  
FAX: 020 8813 8249

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
FIANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

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Statement of financial activites	6
Balance sheet	7
Notes to the financial statements	8 - 14
Cash Flow	15 -16

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES) RESPONSIBILITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The recent interruption caused by the Covid-19 pandemic has also provided the charity with a present and future risk to consider. The charity has taken all steps possible to ensure the safety of our employees, trustees, worshippers, whilst working hard to develop processes that ensure the charity has the financial resilience to prosper through this difficult period. At present we continue to follow government guidelines. The charity's financial performance will inevitably be impacted by the crisis during 2020.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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/constitution. 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.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
REPORT OF THE EXECUTIVE COMMITTEE (THE TRUSTEES)  
FOR THE YEAR ENDED 31ST MARCH 2021

The Executive Committee (The Trustees) presents its report and accounts for the year ended 31st March 2021.

BACKGROUND

Sri Guru Singh Sabha Hounslow was formed in 1981 for the provision of a central place of worship in Hounslow and surrounding area. The Charity is a registered charity with the Charity Commission. The Charity is a membership body and its members consist of Ordinary, Associate and Life members.

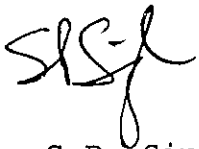
PURPOSE AND PRINCIPAL ACTIVITIES

The purpose of the Charity is the advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib.

REVIEW OF THE YEAR

The Charity continued all its activities throughout the year.

This report is approved on behalf of the Executive Committee (The Trustees). Any two of the following are authorised to sign on behalf of the Executive Committee, The President, General Secretary and Finance Secretary.



Mr. S.P. Singh  
TREASURER



Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 30/01/2022

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
YEAR ENDED 31ST MARCH 2021  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
SRI GURU SINGH SABHA HOUNSLOW

3

Opinion

We have audited the financial statements of Sri Guru Singh Sabha for year ended 31st March 2021 which comprise of the summary Income and Expenditure Account the Balance Sheet and the related notes. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2020 and of its income and expenditure for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of 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 Auditor's 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 ethical responsibilities in accordance with these requirements. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The Covid-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's income, suppliers and wider economy. The Trustees view on the impact of Covid-19 is disclosed in the Trustees report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2021

4

Other information

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

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 Trustees' Annual Report. We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- 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 the trustees

As explained more fully in the trustees' responsibilities on page 1-2 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 control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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.

Our responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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 if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website. This description forms part of our auditor's report.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE  
(THE TRUSTEES) - YEAR ENDED 31ST MARCH 2021

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Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr. S.S. Garcha  
Garcha & Co  
Chartered Certified Accountants  
& Senior Statutory Auditor  
Heasleigh House  
79A South Road  
Southall, Middlesex, UB1 1SQ

Date: 30/01/2022

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

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		<u>NOTES</u>		<u>TOTAL</u>	<u>TOTAL</u>
		<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>2021</u>	<u>2020</u>
		<u>FUNDS</u>	<u>FUNDS</u>	<u>2021</u>	<u>2020</u>
		£	£	£	£
<u>INCOME AND EXPENDITURE</u>					
<u>INCOMING RESOURCES</u>					
Golak and donations	2	-	179,287	179,287	821,926
Gift Aid refund			41,007	41,007	99,263
Investment income	6		397	397	1,231
Rental income			33,055	33,055	33,104
Furlough wages grant			55,870	55,870	-
<u>TOTAL INCOMING RESOURCES</u>		-	365,486	365,486	955,524
<u>RESOURCES EXPENDED</u>					
Direct expenditure	3	-	308,255	308,255	618,075
Fundraising and publicity	3		5,774	5,774	6,839
Management and administration of the charity	3		145,930	145,930	171,319
<u>TOTAL RESOURCES EXPENDED</u>		-	459,959	459,959	794,115
<u>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</u>		-	(94,473)	(94,473)	159,291
Balance brought forward at 1 April 2020				6,139,376	5,980,088
<u>BALANCE CARRIED FORWARD AT 31 MARCH 2021</u>				6,044,903	6,139,379

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.


SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
BALANCE SHEET  
AS AT 31ST MARCH 2021

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			<u>2021</u>	<u>2020</u>
<u>NOTES</u>	£	£	£	£
<u>FIXED ASSETS</u>				
Tangible fixed assets	8		6,637,061	6,707,620
<u>CURRENT ASSETS</u>				
Debtors and prepayments	9	43,113	51,566	
Cash at bank		371,271	621,135	
		-----	-----	
		414,384	672,701	
<u>LIABILITIES:</u>				
Amounts falling due within one year	10	242,489	310,819	
		-----	-----	
<u>NET CURRENT ASSETS</u>			171,895	361,882
			-----	-----
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			6,808,956	7,069,502
<u>CREDITORS</u>				
Amounts falling due after more than one year	11		764,053	930,123
			-----	-----
<u>NET ASSETS</u>			6,044,903	6,139,379
			=====	=====
<u>FUNDS</u>				
Unrestricted funds	12.		6,044,903	6,139,379
Restricted funds			-	
			-----	-----
			6,044,903	6,139,379
			=====	=====

The financial statements were approved on behalf of the Executive Committee and signed on their behalf by:

  
Mr. S.P. Singh  
TREASURER

  
Mr. G.S. Dhanoa  
GENERAL SECRETARY

DATED: 30.01.2022

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, Statement of Recommended Practice FRS 102, Accounting and Reporting by Charities, the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

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

Freehold property	- 1% on cost
Library books	- 15% on cost
Fixtures, fittings	- residual value
Motor vehicles	- residue value

Fund accounting

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

Restricted funds can only be used for particular purpose for which the funds were raised.

Trustee's emoluments

None of the trustees have received any remuneration, expenses or benefits from the charity

Related party transactions

There have been no related party transactions in the reporting period that require disclosure.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

2. DONATIONS AND GIFTS

	<u>2021</u>	<u>2020</u>
	£	£
Donations	169,683	811,294
Gift Aid	41,007	99,263
Grant from West Thames College	9,604	10,632
	-----	-----
	220,294	921,189
	=====	=====

3. RESOURCES EXPENDED

	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£
<u>Direct charitable expenditure</u>				
Educational expenses		900	900	14,784
Ration		10,053	10,053	85,869
Donations and siropa		8,466	8,466	12,995
Water rates and council tax		15,974	15,974	15,599
Cleaning expenses		15,409	15,409	22,626
Insurance		7,174	7,174	7,193
Light and heat		33,558	33,558	61,453
Repairs and maintenance		61,401	61,401	133,104
Magazine expenses		-	-	130
Security services		-	-	-
General expenses		-	-	614
Transport and travelling		-	-	3,450
Wages		151,240	151,240	166,143
Religious expenses		4,080	4,080	57,574
Vaisakhi and religious festivals		-	-	34,658
	-----	-----	-----	-----
	-	308,255	308,255	618,075
	-----	-----	-----	-----

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

<u>Fundraising and publicity</u>			
Advertising	5,774	5,774	6,839
	-----	-----	-----
	5,774	5,774	6,839
	-----	-----	-----
<u>Management and Administration of the Charity</u>			
Postage	1,487	1,487	2,742
Professional fees	6,288	6,288	5,416
Planning fees	-	-	-
Printing and stationery	450	450	7,704
Telephone	2,018	2,018	2,704
Legal fees	-	-	1,250
Bank charges and overdraft interest	1,366	1,366	3,402
Motor expenses	464	464	946
Rentals	-	-	1,347
Depreciation charge	70,559	70,559	70,559
Financial services	1,597	1,597	2,118
Loan interest	61,701	61,701	72,517
	-----	-----	-----
	145,930	145,930	171,319
	-----	-----	-----

4.	OTHER OPERATING INCOME	<u>2021</u>	<u>2020</u>
		£	£
	Furloughed wages grant	55,870	-
		-----	-----
		£ 55,870	£ -
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

5.	<u>EMPLOYEE INFORMATION</u>	<u>2021</u> £	<u>2020</u> £
5.1	<u>Staff costs:</u>		
	Wages and salaries	149,188	166,143
	Other pension costs	2,052	2,497
		-----	-----
		151,240	166,143
		=====	=====
5.2	The average weekly number of employees during the year was made up as follows:	No.	No.
	Employees	14	15
		---	---
		14	15
		===	===
6.	<u>INTEREST RECEIVABLE</u>	<u>2021</u> £	<u>2020</u> £
	Bank interest received	397	1,231
	Other interest	-	-
		-----	-----
		397	1,231
		=====	=====
7.	<u>INTEREST PAYABLE</u>	<u>2021</u> £	<u>2020</u> £
	On bank loans	61,701	72,517
	Finance service	1,597	2,118
		-----	-----
		£ 63,298	£ 74,635
		=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land and buildings</u> £	<u>Fixtures and fittings</u> £	<u>Library Books</u> £	<u>Motor Vehicle</u> £	<u>Total</u> £
Cost:					
At 1st April 2020 & At 31st March 2021	6,971,824	424,524	5,607	3,000	7,404,955
	-----	-----	-----	-----	-----
Depreciation:					
At 1st April 2020	270,648	420,523	3,364	2,800	697,335
Charge for year	69,718	-	841	-	70,559
	-----	-----	-----	-----	-----
At 31st March 2021	340,366	420,523	4,205	2,800	767,894
	-----	-----	-----	-----	-----
Net book value at 31st March 2021	6,631,458	4,001	1,402	200	6,637,061
	=====	=====	=====	=====	=====
Net book value at 31st March 2020	6,701,176	4,001	2,243	200	6,707,620
	=====	=====	=====	=====	=====

9. DEBTORS

	<u>2021</u> £	<u>2020</u> £
Debtors	38,695	46,877
Prepayments	4,418	4,689
	-----	-----
	43,113	51,566
	=====	=====

SRI GURU SINGH SABHA HOUNSLOW  
 CHARITY REGISTRATION NUMBER 283314  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
 31ST MARCH 2021

10.	<u>CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2021</u> £	<u>2020</u> £
	Bank loans and overdraft (see note 11.1)	227,610	227,622
	Trade creditors	(3)	61,281
	Other taxes and social security costs	10,034	10,210
	Other creditors	-	1,603
	Accruals	4,848	10,103
		-----	-----
		242,489	310,819
		=====	=====
11.	<u>CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</u>	<u>2021</u> £	<u>2020</u> £
	Bank loans (see note 11.1)	764,053	930,123
		-----	-----
		764,053	930,123
		=====	=====
11.1	The total amount of bank loans and overdrafts was as follows:		
	Falling due within one year:		
	Bank overdraft	-	-
	Bank loan - current portion	227,610	227,622
		-----	-----
	Falling due after more than one year:		
	- repayable after five years	764,053	930,123
		-----	-----
		764,053	930,123
		-----	-----
	Total bank borrowings	991,663	1,157,745
		=====	=====

The bank loans are secured on the Freehold buildings.  
 The bank loans are repayable by 6 May 2026.

SRI GURU SINGH SABHA HOUNSLOW  
CHARITY REGISTRATION NUMBER 283314  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021

12. <u>MOVEMENT IN FUNDS</u>	<u>2021</u> £
Balance as at 1st April 2020	6,139,376
Unrestricted funds	
Incoming Resources	309,616
Resources Expended	(459,959)
Transfers: Fixed Asset	-
	-----
At 31st March 2021	6,044,903
	=====
Restricted funds	-
	-----
TOTAL FUNDS	6,044,903
	=====

CASH FLOW STATEMENT FOR THE YEAR ENDED  
31ST MARCH 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Cash generated from operating activities:		
Net cash provided by(used in) operating activities - page 15	(84,188)	285,960
Cash flows from other sources		
Dividends, interest and rents	397	1,231
	-----	-----
	(83,791)	287,191
	-----	-----
Application of cash:		
Purchase of fixed asset	-	-
Repayment of borrowing	(166,070)	(155,662)
	-----	-----
	(166,070)	(155,662)
	-----	-----
Net increase/(decrease) in cash	(249,864)	131,529
Cash at bank and in hand less overdrafts at the begining of the year - page 16	621,135	489,606
	-----	-----
	371,271	621,135
	=====	=====

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
OPERATING ACTIVITIES FOR THE YEAR ENDED  
31ST MARCH 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure) (as per the statement of financial activities)	(94,473)	159,291
Adjustments for:		
Depreciations charge	70,559	70,559
Dividends, interest and rent	(397)	(1,231)
(Increase)/decrease in debtors	8,453	22,013
Increase/(decrease) in creditors	(68,330)	35,328
	-----	-----
Net cash provided by (used in) operating activities	(84,188)	285,960
	=====	=====

ANALYSIS OF CASH AT BANK AND IN HAND LESS OVERDRAFTS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Cash at bank and in hand	371,271	621,135
	-----	-----
	371,271	621,135
	=====	=====