

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

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CHARTERED CERTIFIED ACCOUNTANTS
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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>TOTAL</u>	<u>TOTAL</u>
		<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>2025</u>	<u>2024</u>
		<u>FUNDS</u>	<u>FUNDS</u>		
		£	£	£	£
<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)</u> <u>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</u> <u>31 MARCH 2025</u>				7,370,332	6,902,496
				-----	-----

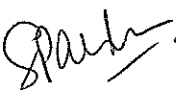
All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.


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
	-----	-----
	1,202,895	1,312,824
	=====	=====

3. RESOURCES EXPENDED

	<u>RESTRICTED</u> <u>FUNDS</u> £	<u>UNRESTRICTED</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>2025</u> £	<u>TOTAL</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
	-----	-----	-----	-----
		699,345	699,345	873,963
	-----	-----	-----	-----

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. <u>DEBTORS</u>	<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>£</u>	<u>2024</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>£</u>	<u>2024</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>£</u>	<u>2024</u> <u>£</u>
Cash generated from operating activites:		
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
	=====	=====