

# SIKH ASSOCIATION KINGSTON

England & Wales · Charity number 286079

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1983-01-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 58 Lower Marsh Lane  
Kingston Upon Thames  
KT1 3BJ

**Phone** 07877360639

## Activities

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**Objects:** (A) THE ADVANCEMENT OF THE SIKH RELIGION. (B) THE ADVANCEMENT OF RELIGIOUS EDUCATION IN ACCORDANCE WITH THE SIKH RELIGION. (C) THE RELIEF OF POVERTY. (D) THE RELIEF OF THE HANDICAPPED. (E) TO PROVIDE RECREATIONAL FACILITIES IN THE FORM OF SPORTING ACTIVITIES FOR CHILDREN AND YOUNG PEOPLE IN FULL-TIME EDUCATION WHO ARE IN NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** - TO CELEBRATE THE PRINCIPLE SIKH RELIGIOUS FESTIVALS- TO EXTEND A WELCOME TO ALL SIKHS NEWLY ARRIVED IN OR VISITING THE AREA- TO MANAGING THE GURUDWARA IN ACCORDANCE WITH SIKH TENENTS AND LOCAL GOVERNMENT RULES AND REGULATIONS- TO HOLD CHILDREN CLASSES TO INFORM AND PROMOTE SIKHISM.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Kingston Upon Thames

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£158,324	£247,038	-	-
2024-03-31	£169,705	£128,201	-	-
2023-03-31	£122,820	£92,128	-	-
2022-03-31	£132,915	£59,578	-	-
2021-03-31	£42,770	£33,165	-	-

## Trustees

Name	Role	Appointed
Bhupinder Singh Khurana		2026-01-13
HARPREET SINGH KHURANA		2012-10-09
JAGANDER SINGH		2012-10-09
Jagmon Singh Kalra		2026-01-13
MEHAR SINGH BUDRAJA		2012-10-09

**SIKH ASSOCIATION KINGSTON**

England & Wales - Charity number 286079

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# Accounts

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**Registered Charity Number  
286079**

**Sikh Association Kingston**  
**Report and Unaudited Accounts**  
**31 March 2025**  
**Accounts**

**Sikh Association Kingston  
Report and accounts  
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## Sikh Association Kingston

### The report of the trustees for the year ended 31 March 2025

#### Introduction

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

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

The trading name of the Charity was Gurudwara Guru Har Rai Sahib Ji.

#### Objects

The objects of the Gurudwara are to advance, permit and propagate the Sikh religion in Kingston and surrounding area by:

1. Celebrating the principle Sikh Religious Festivals
2. By extending a welcome to all Sikhs Newly arrived in or visiting the area
3. Managing the Gurudwara in accordance with Sikh tenents and local Government rules and regulations.

#### Reference and Adminstrative Details

**Principal address** 58 Lower Marsh Lane  
Kingston Upon Thames  
Surrey  
KT1 3BJ

**Charity Registration Number** 286079

#### Trustees

Mr Harpreet Singh Khurana  
Mr Jagmon Singh Kalra  
Mr Jagandar Singh  
Mr Mehar Singh Budhraj  
Mr Bhupinder Singh Khurana

#### Structure, Governance and Management

##### Organisational Structure

The Holding Trust board consists of members elected by the executive committee for a term of office not exceeding five years. New Holding Trustees may be elected on recommendation of the executive committee, to be endorsed by the Sikh congregation at the annual general meeting.

##### Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### Provision for Unpaid Rent

During the year, the trustees recognised a provision of £132,000 in respect of unpaid rent relating to the freeholders of charities premises, representing £12,000 per annum for the past eleven years.

##### Background

The management committee is thankful to all the worshipers for their generous donations and continued financial support in making it a successful year for the congregation.

#### On behalf of the board of Trustees



.....  
Mr Jagmon Singh Kalra - Trustee  
Date: 12 February 2026



.....  
Mr Bhupinder Singh Khurana - Trustee  
Date: 12 February 2026

**Sikh Association Kingston  
Statement of Financial Activities  
for the year ended 31 March 2025**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>Notes</b>	<b>2025 £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Donation & Grants	2	158,324	158,324	169,705
<b>Total incoming resources</b>		<b>158,324</b>	<b>158,324</b>	<b>169,705</b>
Activities furthering charitable objects	5	165,309	165,309	38,960
Management & administration of charity	6	81,729	81,729	89,241
<b>Total resources expended</b>		<b>247,038</b>	<b>247,038</b>	<b>128,201</b>
Fund balances - surplus in the period		(88,714)	(88,714)	41,504
<b>Balance brought forward</b>		<b>683,308</b>	<b>683,308</b>	<b>641,804</b>
<b>Balance carried forward</b>		<b>594,594</b>	<b>594,594</b>	<b>683,308</b>

**Sikh Association Kingston  
Balance Sheet  
as at 31 March 2025**

	Notes	2025 £	2024 £
<b>The assets and liabilities of the charity :</b>			
<b>Fixed Assets</b>			
Tangible assets	8	468,400	470,539
<b>Total fixed assets</b>		468,400	470,539
<b>Current assets</b>			
Cash at Bank		94,531	51,698
Other Debtor / Short term loan		151,000	151,000
Cash in Hand		13,047	10,574
<b>Total current assets</b>		258,578	213,272
<b>Creditors: amounts falling due within one year</b>	9	132,384	503
<b>Net current assets</b>		126,194	212,769
<b>Total assets less current liabilities</b>		594,594	683,308
<b>Net assets</b>		594,594	683,308
<b>Financed by</b>			
Accumulated funds Balance b/f - Unrestricted		683,308	641,804
Fund balances - surplus in the period - Unrestricted		(88,714)	41,504
<b>Balance c/fwd (Unrestricted)</b>		594,594	683,308
		-	-



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Mr Jagmon Singh Kalra - Trustee



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Mr Bhupinder Singh Khurana - Trustee

**Approved by the trustees on 12 February 2026**

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2025**

**1 Accounting policies**

**Basis of preparation of the accounts**

The financial statements have been prepared under the historical cost convention and in accordance with:

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 "SORP 2008") by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board.

**Incoming Resources**

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources Expended**

Expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of its resources.

Resources expended include Value added tax which is irrecoverable.

**Corporation Tax**

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

**Bank Interest**

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

**Fund Accounting**

Incoming resources that may be applied for the Gurudwara's general purposes are treated as 'Unrestricted' incoming resources and are credited to the 'Unrestricted Funds'.

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

<b>2 Incoming resource</b>	<b>2025</b>	<b>2024</b>
	£	£
Donations & Grants	158,324	169,705

**Sikh Association Kingston**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>3 Bank Interest</b>	<b>2025</b>	<b>2024</b>
	£	£
Interest received (Gross)	-	-
	<hr/>	<hr/>
<b>4 Costs of Generating Voluntary Income</b>	<b>2025</b>	<b>2024</b>
	£	£
Support Costs	-	-
	<hr/>	<hr/>
<b>5 Activities furthering the charitable objects</b>	<b>2025</b>	<b>2024</b>
	£	£
Groceries and Langar facilities	32,197	37,441
Rent, rates & service charges	132,414	625
Bank charges	698	894
	<hr/>	<hr/>
	<b>165,309</b>	<b>38,960</b>
	<hr/>	<hr/>
<b>6 Management and Administration of the charity</b>	<b>2025</b>	<b>2024</b>
	£	£
Ragi Jathe and Granthi	46,874	28,497
Light & heat	20,817	17,827
Decoration and poshaki	2,937	6,887
Depreciation	2,139	2,139
Premises repairs & renewals	4,623	29,501
Cleaning expenses	4,339	3,860
	<hr/>	<hr/>
	<b>81,729</b>	<b>89,241</b>
	<hr/>	<hr/>

**7 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2025.

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2025**

<b>8 Tangible Fixed Assets</b>	<b>Equipments</b>	<b>Land &amp; Building</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2024	13,370	466,260	479,630
Additions	-	-	-
Disposal	-	-	-
At 31 March 2025	13,370	466,260	479,630
<b>Depreciation</b>			
At 1 April 2024	9,091	-	9,091
Charge for the year	2,139	-	2,139
At 31 March 2025	11,230	-	11,230
<b>Net Book Value</b>			
At 31 March 2025	2,140	466,260	468,400
At 31 March 2024	4,279	466,260	470,539

**9 Provision for rent**

The charity has recognised a provision of £132,000 in respect of unpaid rent payable to the freeholders of charities premises, representing £12,000 per annum for the past eleven years.

The trustees consider that a present obligation exists in relation to the occupancy of the premises and that settlement of the liability is probable. Accordingly, the provision has been recognised at the trustees' best estimate of the amount required to settle the obligation at the reporting date.

**10 Movement in Funds**

	<b>At 1 April 2024</b>	<b>Net Movements in funds</b>	<b>At 31 March 2025</b>
	£	£	£
<b>Unrestricted funds</b>			
General Funds	683,308	(88,714)	594,594
	683,308	(88,714)	594,594

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in Funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General Funds	158,324	(247,038)	(88,714)
	158,324	(247,038)	(88,714)

**Sikh Association Kingston**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
Unrestricted Funds: General Donations	109,645	118,432
Unrestricted Funds: Golak Donation	39,168	30,500
Unrestricted Funds: Sukhmani Sahib & Akhand Path	9,511	20,773
	<u>158,324</u>	<u>169,705</u>
<b>Investment Income</b>		
Bank interest received (Gross)	-	-
	<u>158,324</u>	<u>169,705</u>
<b>Total Incoming resources</b>	<b>158,324</b>	<b>169,705</b>
<b>Resources Expended</b>		
<b>Specific governance costs</b>	-	-
	<u>-</u>	<u>-</u>
<b>Employee costs:</b>		
Granthi Sahib Bheta	9,798	6,315
Ragi Jathe and lecturers	10,833	6,047
	<u>20,631</u>	<u>12,362</u>
<b>Premises Costs</b>		
Rent for the current and past years	132,000	-
Rates, water and service charges	414	625
Insurance	-	530
Light and heat	20,817	17,827
Depreciation	2,139	2,139
Premises repairs and renewals	4,623	29,501
Decoration	2,937	6,887
	<u>162,930</u>	<u>57,509</u>
<b>General administrative expenses:</b>		
Remuneration - Raagi Jatha and Pathees	26,243	16,135
Cleaning & hygiene	4,339	3,860
Bank charges and interest	698	894
Groceries and Langar	32,197	37,441
	<u>63,477</u>	<u>58,330</u>
<b>Total governance costs after reallocation</b>	<b>247,038</b>	<b>128,201</b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

**Sikh Association Kingston**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees of Sikh Association Kingston**  
**on the accounts of the Charity for the year ended 31 March 2025**

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2025, which are set out on page 3 to 9.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examinations is required. It is my responsibility to :

- examine the accounts under section 6(4) of the Act.
- to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, no matter has come to my attention :

1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or

2) to which, in my opinion , attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**RSG Accountants**  
**Chartered Certified Accountants**

Machine Works  
5 Pressing Lane, Hayes  
UB3 1FD  
Date : 12 February 2026

**SIKH ASSOCIATION KINGSTON**

England & Wales - Charity number 286079

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# Accounts

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**Registered Charity Number  
286079**

**Sikh Association Kingston  
Report and Unaudited Accounts  
31 March 2024**

**Sikh Association Kingston  
Report and accounts  
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**Sikh Association Kingston  
Statement of Financial Activities  
for the year ended 31 March 2024**

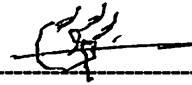
		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>Notes</b>	<b>2024 £</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Donation & Grants	1	169,705	169,705	122,820
<b>Total incoming resources</b>		<b>169,705</b>	<b>169,705</b>	<b>122,820</b>
Activities furthering charitable objects	4	38,960	38,960	30,441
Management & administration of charity	5	89,241	89,241	61,687
<b>Total resources expended</b>		<b>128,201</b>	<b>128,201</b>	<b>92,128</b>
Fund balances - surplus in the period		41,504	41,504	30,692
<b>Balance brought forward</b>		<b>641,804</b>	<b>641,804</b>	<b>611,112</b>
<b>Balance carried forward</b>		<b>683,308</b>	<b>683,308</b>	<b>641,804</b>

**Sikh Association Kingston  
Balance Sheet  
as at 31 March 2024**

	Notes	2024 £	2023 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed Assets</b>			
Tangible assets	7	470,539	472,678
<b>Total fixed assets</b>		470,539	472,678
<b>Current assets</b>			
Cash at Bank		51,698	37,969
Other Debtor / Short term loan		151,000	140,000
Cash in Hand		<u>10,574</u>	<u>15,159</u>
<b>Total current assets</b>		213,272	193,128
<b>Creditors: amounts falling due within one year</b>	8	<u>503</u>	<u>24,002</u>
<b>Net current assets</b>		<u>212,769</u>	<u>169,126</u>
<b>Total assets less current liabilities</b>		683,308	641,804
<b>Net assets</b>		<u>683,308</u>	<u>641,804</u>
<b><u>Financed by</u></b>			
Accumulated funds Balance b/f - Unrestricted		641,804	611,112
Fund balances - surplus in the period - Unrestricted		<u>41,504</u>	<u>30,692</u>
<b>Balance c/fwd (Unrestricted)</b>		<u>683,308</u>	<u>641,804</u>
		-	-



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Mr Jagmon Singh Kalra - Trustee



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Mr Preet Singh Gulati - Trustee

**Approved by the trustees on 12 February 2025**

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention and in accordance with :

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 "SORP 2008" by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board; and

***Incoming Resources***

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Resources Expended***

Expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of its resources.

Resources expended include Value added tax which is irrecoverable.

***Corporation Tax***

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

***Bank Interest***

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

***Fund Accounting***

Incoming resources that may be applied for the Gurudwara's general purposes are treated as Unrestricted' incoming resources and are credited to the 'Unrestricted Funds'.

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

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2024**

<b>1 Incoming resource</b>	<b>2024</b>	<b>2023</b>
	£	£
Donations & Grants	<u>169,705</u>	<u>122,820</u>
	<b>2024</b>	<b>2023</b>
<b>2 Bank Interest</b>	£	£
Interest received (Gross)	<u>-</u>	<u>-</u>
<b>3 Costs of Generating Voluntary Income</b>	<b>2024</b>	<b>2023</b>
	£	£
Support Costs	<u>-</u>	<u>-</u>
<b>4 Activities furthering the charitable objects</b>	<b>2024</b>	<b>2023</b>
	£	£
Groceries and Langar facilities	37,441	29,521
Rent, rates & service charges	625	365
Bank charges	894	555
	<u><b>38,960</b></u>	<u><b>30,441</b></u>
<b>5 Management and Administration of the charity</b>	<b>2024</b>	<b>2023</b>
	£	£
Ragi Jathe and Granthi	28,497	19,739
Light & heat	17,827	12,594
Decoration and poshaki	6,887	1,277
Depreciation	2,139	2,139
Premises repairs & renewals	29,501	21,777
Insurance	530	-
Cleaning expenses	3,860	4,161
	<u><b>89,241</b></u>	<u><b>61,687</b></u>

**6 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2024.

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2024**

<b>7 Tangible Fixed Assets</b>	<b>Equipments</b>	<b>Land &amp; Building</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	13,370	466,260	479,630
Additions	-	-	-
Disposal	-	-	-
At 31 March 2024	13,370	466,260	479,630
<b>Depreciation</b>			
At 1 April 2023	6,952	-	6,952
Charge for the year	2,139	-	2,139
At 31 March 2024	9,091	-	9,091
<b>Net Book Value</b>			
At 31 March 2024	4,279	466,260	470,539
At 31 March 2023	6,418	466,260	472,678

**10 Movement in Funds**

	<b>At 1 April 2023</b>	<b>Net Movements in funds</b>	<b>At 31 March 2024</b>
	£	£	
<b>Unrestricted funds</b>			
General Funds	641,804	41,504	683,308
	641,804	41,504	683,308

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in Funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General Funds	169,705	(128,201)	41,504
	169,705	(128,201)	41,504

**Sikh Association Kingston  
Schedule to the Statement of Financial Activities  
for the year ended 31 March 2024**

	2024	2023
<b>Voluntary Income</b>	<b>£</b>	<b>£</b>
Unrestricted Funds: Building Funds	-	-
Unrestricted Funds: General Donations	118,432	61,099
Unrestricted Funds: Golak Donation	30,500	44,613
Unrestricted Funds: Karah Prasad and Ardas	-	-
Unrestricted Funds: Sukhmani Sahib & Akhand Path	20,773	17,108
	<u>169,705</u>	<u>122,820</u>
<b>Investment Income</b>		
Bank interest received (Gross)	-	-
	<u>169,705</u>	<u>122,820</u>
<b>Total Incoming resources</b>	<b>169,705</b>	<b>122,820</b>
<b>Resources Expended</b>		
<b>Specific governance costs</b>	<u>-</u>	<u>-</u>
<b>Employee costs:</b>		
Granthi Sahib Bheta	6,315	11,402
Ragi Jathe and lecturers	6,047	8,337
	<u>12,362</u>	<u>19,739</u>
<b>Premises Costs</b>		
Rates, water and service charges	625	365
Insurance	530	-
Light and heat	17,827	12,594
Depreciation	2,139	2,139
Premises repairs and renewals	29,501	21,777
Decoration	6,887	1,277
	<u>57,509</u>	<u>38,152</u>
<b>General administrative expenses:</b>		
Remuneration - Raagi Jatha and Pathees	16,135	-
Cleaning & hygiene	3,860	4,161
Bank charges and interest	894	555
Groceries and Langar	37,441	29,521
	<u>58,330</u>	<u>34,237</u>
<b>Total governance costs after reallocation</b>	<b><u>128,201</u></b>	<b><u>92,128</u></b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

**Sikh Association Kingston  
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees of Sikh Association Kingston**

**on the accounts of the Charity for the year ended 31 March 2024**

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2024, which are set out on page 3 to 9.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examinations is required.

It is my responsibility to :

- > examine the accounts under section 6(4) of the Act.
- > to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- > to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**RSG Accountants**  
**Chartered Certified Accountants**  
4 Peter James Business Centre  
Pump Lane, Hayes  
UB3 3NT

Date : 12 February 2025

**SIKH ASSOCIATION KINGSTON**

England & Wales - Charity number 286079

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# Accounts

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**Registered Charity Number**  
**286079**

**Sikh Association Kingston**  
**Report and Unaudited Accounts**  
**31 March 2023**

**Sikh Association Kingston  
Report and accounts  
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## Sikh Association Kingston

### The report of the trustees for the year ended 31 March 2023

#### Introduction

The trustees present their annual report and accounts for the year ended 31 March 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

The trading name of the Charity was Gurudwara Guru Har Rai Sahib Ji.

#### Objects

The objects of the Gurudwara are to advance, permit and propagate the Sikh religion in Kingston and surrounding area by

1. celebrating the principle Sikh Religious Festivals
2. by extending a welcome to all Sikhs Newly arrived in or visiting the area
3. managing the Gurudwara in accordance with Sikh tenents and local Government rules and regulations.

#### Reference and Administrative Details

**Principal address** 58 Lower Marsh Lane  
Kingston Upon Thames  
Surrey  
KT1 3BJ

**Charity Registration Number** 286079

#### Trustees

Mr Harpreet Singh Khurana  
Mr Jani Singh  
Mr Jagandar Singh  
Mr Mehar Budhraj  
Mr Preet Singh Gulati

#### Structure, Governance and Management

##### Organisational Structure

The Holding Trust board consists of 21 members elected by the executive committee for a term of office not exceeding five years.

New Holding Trustees may be elected on recommendation of the executive committee, to be endorsed by the Sikh congregation at the annual general meeting.

##### Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### Background

The management committee is thankful to all the worshipers for their generous donations and continued financial support in making it a successful year for the congregation. Also provided financial support to Guru Nanak Darbar with the New Building project of Gurudwara Sahib.

#### On behalf of the board of Trustees

.....  
Mr Jani Singh - Trustee

Date: 21 August 2024

.....  
Mr Preet Singh Gulati - Trustee

Date: 21 August 2024

**Sikh Association Kingston  
Statement of Financial Activities  
for the year ended 31 March 2023**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>Notes</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Donation & Grants	1	122,820	122,820	132,915
<b>Total incoming resources</b>		<b>122,820</b>	<b>122,820</b>	<b>132,915</b>
Activities furthering charitable objects	4	30,441	30,441	15,662
Management & administration of charity	5	61,687	61,687	43,916
<b>Total resources expended</b>		<b>92,128</b>	<b>92,128</b>	<b>59,578</b>
Fund balances - surplus in the period		30,692	30,692	73,337
<b>Balance brought forward</b>		<b>611,112</b>	<b>611,112</b>	<b>537,775</b>
<b>Balance carried forward</b>		<b>641,804</b>	<b>641,804</b>	<b>611,112</b>

**Sikh Association Kingston  
Balance Sheet  
as at 31 March 2023**

	Notes	2023 £	2022 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed Assets</b>			
Tangible assets	7	472,678	437,337
<b>Total fixed assets</b>		472,678	437,337
<b>Current assets</b>			
Cash at Bank		37,969	30,914
Other Debtor / Short term loan		140,000	140,000
Cash in Hand		15,159	21,861
<b>Total current assets</b>		193,128	192,775
<b>Creditors: amounts falling due within one year</b>	8	24,002	19,000
<b>Net current assets</b>		169,126	173,775
<b>Total assets less current liabilities</b>		641,804	611,112
<b>Net assets</b>		641,804	611,112
<b><u>Financed by</u></b>			
Accumulated funds Balance b/f - Unrestricted		611,112	537,775
Fund balances - surplus in the period - Unrestricted		30,692	73,337
<b>Balance c/fwd (Unrestricted)</b>		641,804	611,112
		-	-

-----  
Mr Jani Singh - Trustee

-----  
Mr Preet Singh Gulati - Trustee

**Approved by the trustees on 21 August 2024**

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention and in accordance with :

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 "SORP 2008") by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board; and

***Incoming Resources***

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Resources Expended***

Expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of its resources.

***Corporation Tax***

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

***Bank Interest***

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

***Fund Accounting***

Incoming resources that may be applied for the Gurudwara's general purposes are treated as Unrestricted' incoming resources and are credited to the 'Unrestricted Funds'.

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

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2023**

<b>1 Incoming resource</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations & Grants	<u>122,820</u>	<u>132,915</u>
	<b>2023</b>	<b>2022</b>
<b>2 Bank Interest</b>	<b>£</b>	<b>£</b>
Interest received (Gross)	<u>-</u>	<u>-</u>
<b>3 Costs of Generating Voluntary Income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Support Costs	<u>-</u>	<u>-</u>
<b>4 Activities furthering the charitable objects</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Groceries and Langar facilities	29,521	15,490
Rent, rates & service charges	365	67
Bank charges	555	105
	<u><b>30,441</b></u>	<u><b>15,662</b></u>
<b>5 Management and Administration of the charity</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Ragi Jathe and Granthi	19,739	23,840
Light & heat	12,594	7,064
Decoration and poshaki	1,277	1,527
Depreciation	2,139	2,139
Premises repairs & renewals	21,777	5,291
Telephone expenses	-	-
Insurance	-	-
Cleaning expenses	4,161	4,056
	<u><b>61,687</b></u>	<u><b>43,917</b></u>

**6 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2023

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2023**

<b>7 Tangible Fixed Assets</b>	<b>Equipments</b>	<b>Land &amp; Building</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2022	13,370	428,780	442,150
Additions	-	37,480	37,480
Disposal		-	
At 31 March 2023	<u>13,370</u>	<u>466,260</u>	<u>479,630</u>
<b>Depreciation</b>			
At 1 April 2022	4,813	-	4,813
Charge for the year	2,139	-	2,139
At 31 March 2023	<u>6,952</u>	<u>-</u>	<u>6,952</u>
<b>Net Book Value</b>			
At 31 March 2023	<u>6,418</u>	<u>466,260</u>	<u>472,678</u>
At 31 March 2022	<u>8,557</u>	<u>428,780</u>	<u>437,337</u>

**10 Movement in Funds**

**At 1 April 2022 Net Movements 31 March 2023  
in funds**

	£	£	
<b>Unrestricted funds</b>			
General Funds	537,775	30,692	568,467
	<u>537,775</u>	<u>30,692</u>	<u>568,467</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in Funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General Funds	122,820	(92,128)	30,692
	<u>122,820</u>	<u>(92,128)</u>	<u>30,692</u>

**Sikh Association Kingston**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
<b>Voluntary Income</b>	<b>£</b>	<b>£</b>
Unrestricted Funds: Building Funds	-	-
Unrestricted Funds: General Donations	61,099	74,100
Unrestricted Funds: Golak Donation	44,613	42,185
Unrestricted Funds: Karah Prasad and Ardas	-	-
Unrestricted Funds: Sukhmani Sahib & Akhand Path	17,108	16,630
	<u>122,820</u>	<u>132,915</u>
<b>Investment Income</b>		
Bank interest received (Gross)	-	-
	<u>122,820</u>	<u>132,915</u>
<b>Total Incoming resources</b>	<b>122,820</b>	<b>132,915</b>
<b>Resources Expended</b>		
<b>Specific governance costs</b>		
	<u>-</u>	<u>-</u>
<b>Employee costs:</b>		
Granthi Sahib Bheta	11,402	9,000
Ragi Jathe and lecturers	8,337	14,840
	<u>19,739</u>	<u>23,840</u>
<b>Premises Costs</b>		
Rates, water and service charges	365	67
Light and heat	12,594	7,064
Depreciation	2,139	2,139
Premises repairs and renewals	21,777	5,291
Decoration	1,277	1,527
	<u>38,152</u>	<u>16,088</u>
<b>General administrative expenses:</b>		
Remuneration - Raagi Jatha and Pathees		-
Subscriptions		-
Cleaning & hygiene	4,161	4,055
Telephone	-	-
Bank charges and interest	555	105
Groceries and Langar	29,521	15,490
	<u>34,237</u>	<u>19,650</u>
<b>Total governance costs after reallocation</b>	<b><u>92,128</u></b>	<b><u>59,578</u></b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

**Sikh Association Kingston  
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees of Sikh Association Kingston  
on the accounts of the Charity for the year ended 31 March 2023**

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2023, which are set out on page 3 to 9.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) of the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examination is required.

It is my responsibility to :

- > examine the accounts under section 6(4) of the Act.
- > to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- > to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.

**JS Gulati & Co**

Chartered Accountants  
4 Peter James Business Centre  
Pump Lane, Hayes  
UB3 3NT

Date : 21 August 2024

**SIKH ASSOCIATION KINGSTON**

England & Wales - Charity number 286079

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# Accounts

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Registered Charity Number  
286079

**Sikh Association Kingston**  
**Report and Unaudited Accounts**

**31 March 2022**

**Sikh Association Kingston  
Report and accounts  
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## **Sikh Association Kingston**

### **The report of the trustees for the year ended 31 March 2022**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2022.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

The trading name of the Charity was Gurudwara Guru Har Rai Sahib Ji.

#### **Objects**

The objects of the Gurudwara are to advance, permit and propagate the Sikh religion in Kingston and surrounding area by

1. celebrating the principle Sikh Religious Festivals
2. by extending a welcome to all Sikhs Newly arrived in or visiting the area
3. managing the Gurudwara in accordance with Sikh tenents and local Government rules and regulations.

#### **Reference and Administrative Details**

**Principal address** 58 Lower Marsh Lane  
Kingston Upon Thames  
Surrey  
KT1 3BJ

**Charity Registration Number** 286079

#### **Trustees**

Mr Harpreet Singh Khurana  
Mr Jani Singh  
Mr Jagandar Singh  
Mr Mehar Budhraj  
Mr Preet Singh Gulati

#### **Structure, Governance and Management**

##### **Organisational Structure**

The Holding Trust board consists of 21 members elected by the executive committee for a term of office not exceeding five years.

New Holding Trustees may be elected on recommendation of the executive committee, to be endorsed by the Sikh congregation at the annual general meeting.

##### **Governing Document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Background**

The management committee is thankful to all the worshipers for their generous donations and continued financial support in making it a successful year for the congregation. Also provided financial support to Guru Nanak Darbar with the New Building project of Gurudwara Sahib.

#### **On behalf of the board of Trustees**

.....  
Mr Jani Singh - Trustee

Date: 19 January 2023

.....  
Mr Preet Singh Gulati - Trustee

Date: 19 January 2023

**Sikh Association Kingston  
Statement of Financial Activities  
for the year ended 31 March 2022**

		<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>Notes</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Donation & Grants	1	132,915	132,915	42,770
<b>Total incoming resources</b>		<b>132,915</b>	<b>132,915</b>	<b>117,198</b>
Activities furthering charitable objects	4	15,662	15,662	12,898
Management & administration of charity	5	43,916	43,916	20,267
<b>Total resources expended</b>		<b>59,578</b>	<b>59,578</b>	<b>33,165</b>
Fund balances - surplus in the period		73,337	73,337	9,605
<b>Balance brought forward</b>		<b>537,775</b>	<b>537,775</b>	<b>528,170</b>
<b>Balance carried forward</b>		<b>611,112</b>	<b>611,112</b>	<b>537,775</b>

**Sikh Association Kingston  
Balance Sheet  
as at 31 March 2022**

	Notes	2022 £	2021 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed Assets</b>			
Tangible assets	7	437,337	351,934
<b>Total fixed assets</b>		437,337	351,934
<b>Current assets</b>			
Cash at Bank		30,914	63,177
Other Debtor / Short term loan		140,000	140,000
Cash in Hand		21,861	1,664
<b>Total current assets</b>		192,775	204,841
<b>Creditors: amounts falling due within one year</b>	8	19,000	19,000
<b>Net current assets</b>		173,775	185,841
<b>Total assets less current liabilities</b>		611,112	537,775
<b>Net assets</b>		611,112	537,775
<b><u>Financed by</u></b>			
Accumulated funds Balance b/f - Unrestricted		537,775	528,170
Fund balances - surplus in the		73,337	9,605
<b>Balance c/fwd (Unrestricted)</b>		611,112	537,775
		-	-

-----  
Mr Jani Singh - Trustee

-----  
Mr Preet Singh Gulati - Trustee

**Approved by the trustees on 19 January 2023**

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention and in accordance with :

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 "SORP 2008") by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board;  
and

***Incoming Resources***

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Resources Expended***

Expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of its resources.

***Corporation Tax***

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

***Bank Interest***

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

***Fund Accounting***

Incoming resources that may be applied for the Gurudwara's general purposes are treated as 'Unrestricted' incoming resources and are credited to the 'Unrestricted Funds'.

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

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2022**

<b>1 Incoming resource</b>	<b>2022</b>	<b>2021</b>
	£	£
Donations & Grants	<u>132,915</u>	<u>42,770</u>
	<b>2022</b>	<b>2021</b>
<b>2 Bank Interest</b>	£	£
Interest received (Gross)	<u>-</u>	<u>-</u>
	<b>2022</b>	<b>2021</b>
<b>3 Costs of Generating Voluntary Income</b>	£	£
Support Costs	<u>-</u>	<u>-</u>
	<b>2022</b>	<b>2021</b>
<b>4 Activities furthering the charitable objects</b>	£	£
Groceries	15,490	10,933
Rent, rates & service charges	67	1,813
Bank charges	<u>105</u>	<u>152</u>
	<b><u>15,662</u></b>	<b><u>12,898</u></b>
	<b>2022</b>	<b>2021</b>
<b>5 Management and Administration of the charity</b>	£	£
Ragi Jathe and Granthi	23,840	
Light & heat	7,064	5,461
Decoration and poshaki	1,527	-
Depriciation	2,139	2,673
Premises repairs & renewals	5,291	8,494
Telephone expenses	-	563
Insurance	-	-
Cleaning expenses	4,055	3,076
	<b><u>43,916</u></b>	<b><u>20,267</u></b>

**6 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2022

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2022**

<b>7 Tangible Fixed Assets</b>	<b>Equipments</b>	<b>Land &amp; Building</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2021	13,370	341,238	354,608
Additions	-	87,542	87,542
Disposal		-	
At 31 March 2022	<u>13,370</u>	<u>428,780</u>	<u>442,150</u>
<b>Depreciation</b>			
At 1 April 2021	2,674	-	<u>2,674</u>
Charge for the year	2,139	-	<u>2,139</u>
At 31 March 2022	<u>4,813</u>	<u>-</u>	<u>4,813</u>
<b>Net Book Value</b>			
At 31 March 2022	<u>8,557</u>	<u>428,780</u>	<u>437,337</u>
At 31 March 2021	<u>10,696</u>	<u>341,238</u>	<u>351,934</u>

**10 Movement in Funds**

**At 1 April 2021 Net Movements 31 March 2022  
in funds**

	<b>£</b>	<b>£</b>	
<b>Unrestricted funds</b>			
General Funds	537,775	73,337	611,112
	<u>537,775</u>	<u>73,337</u>	<u>611,112</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General Funds	132,915	(59,578)	73,337
	<u>132,915</u>	<u>(59,578)</u>	<u>73,337</u>

**Sikh Association Kingston  
Schedule to the Statement of Financial Activities  
for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
<b>Voluntary Income</b>	<b>£</b>	<b>£</b>
Unrestricted Funds: Building Funds	-	-
Unrestricted Funds: General Donations	74,100	33,454
Unrestricted Funds: Golak Donation	42,185	8,326
Unrestricted Funds: Karah Prasad and Ardas	-	-
Unrestricted Funds: Sukhmani Sahib & Akhand Path	16,630	990
	<hr/>	<hr/>
	132,915	42,770
<b>Investment Income</b>		
Bank interest received (Gross)	-	-
	<hr/>	<hr/>
<b>Total Incoming resources</b>	132,915	42,770
<b>Resources Expended</b>		
<b>Specific governance costs</b>		
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
<b>Employee costs:</b>		
Granthi Sahib Bheta	9,000	-
Ragi Jathe and lecturers	14,840	-
	<hr/>	<hr/>
	23,840	-
	<hr/>	<hr/>
<b>Premises Costs</b>		
Rates, water and service charges	67	1,813
Light and heat	7,064	5,461
Depreciation	2,139	2,674
Premises repairs and renewals	5,291	8,494
Decoration	1,527	-
	<hr/>	<hr/>
	16,088	18,442
	<hr/>	<hr/>
<b>General administrative expenses:</b>		
Remuneration - Raagi Jatha and Pathees	-	-
Subscriptions	-	-
Cleaning & hygiene	4,055	3,076
Telephone	-	563
Bank charges and interest	105	152
Groceries and Langar	15,490	10,933
	<hr/>	<hr/>
	19,650	14,724
	<hr/>	<hr/>
<b>Total governance costs after reallocation</b>	<b>59,578</b>	<b>33,166</b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

**Sikh Association Kingston  
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees of Sikh Association Kingston  
on the accounts of the Charity for the year ended 31 March 2022**

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2022, which are set out on page 3 to 9.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examinations is required.

It is my responsibility to :

- > examine the accounts under section 6(4) of the Act.
- > to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- > to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.

**JS Gulati & Co**

Chartered Accountants  
4 Peter James Business Centre  
Pump Lane, Hayes  
UB3 3NT

Date : 19 January 2023

**SIKH ASSOCIATION KINGSTON**

England & Wales - Charity number 286079

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# Accounts

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**Registered Charity Number  
286079**

**Sikh Association Kingston  
Report and Unaudited Accounts  
31 March 2021**

**J S Gulati & Co  
Chartered Accountants**

**Sikh Association Kingston  
Report and accounts  
Contents**

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**Sikh Association Kingston  
Statement of Financial Activities  
for the year ended 31 March 2021**

		Unrestricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2020 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Donation & Grants	1	42,770	42,770	117,198
<b>Total incoming resources</b>		<b>42,770</b>	<b>42,770</b>	<b>117,198</b>
Activities furthering charitable objects	4	12,898	12,898	32,607
Management & administration of charity	5	20,267	20,267	53,198
<b>Total resources expended</b>	<b>3</b>	<b>33,165</b>	<b>33,165</b>	<b>85,805</b>
Fund balances - surplus in the period		9,605	9,605	31,393
<b>Balance brought forward</b>		<b>528,170</b>	<b>528,170</b>	<b>496,777</b>
<b>Balance carried forward</b>		<b>537,775</b>	<b>537,775</b>	<b>528,170</b>

**Sikh Association Kingston  
Balance Sheet  
as at 31 March 2021**

	Notes	2021 £	2020 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed Assets</b>			
Tangible assets	7	351,934	284,694
<b>Total fixed assets</b>		<u>351,934</u>	<u>284,694</u>
<b>Current assets</b>			
Cash at Bank		63,177	2,021
Other Debtor / Short term loan		140,000	240,000
Cash in Hand		<u>1,664</u>	<u>1,455</u>
<b>Total current assets</b>		204,841	243,476
<b>Creditors:-</b>			
<b>Creditors: amounts falling due within one year</b>	8	<u>19,000</u>	-
<b>Net current assets</b>		<u>185,841</u>	<u>243,476</u>
<b>Total assets less current liabilities</b>		537,775	528,170
<b>Net assets</b>		<u>537,775</u>	<u>528,170</u>
<b><u>Financed by</u></b>			
Accumulated funds Balance b/f - Unrestricted		528,170	496,777
Fund balances - surplus in the period		<u>9,605</u>	<u>31,393</u>
<b>Balance c/fwd (Unrestricted)</b>		<u>537,775</u>	<u>528,170</u>
		-	-

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Mr Jani Singh - Trustee

  
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Mr Preet Singh Gulati - Trustee

**Approved by the trustees on 20 September 2022**

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared under the historical cost convention and in accordance with :

- (a) Part VI of the Charities Act;
- (b) the Charities (Accounts and reports) Regulation 1995 and 2000;
- (c) the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000 ("SORP 2008") by the Charity Commission for England and Wales;
- (d) applicable UK Accounting Standards issued or adopted by the Accounting Standards Board; and

***Incoming Resources***

Incoming resources are accounted for on an accrual basis on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Resources Expended***

Expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of its resources.

Resources expended include Value added tax which is irrecoverable.

***Corporation Tax***

The charity is exempt from tax on its charitable income and gains falling within section 505 of the Taxes Act. No tax charges have arisen in the charity.

***Bank Interest***

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

***Fund Accounting***

Incoming resources that may be applied for the Gurudwara's general purposes are treated as 'Unrestricted' incoming resources and are credited to the 'Unrestricted Funds'.

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

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2021**

<b>1 Incoming resource</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations & Grants	<u>42,770</u>	<u>117,198</u>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest received (Gross)	<u>-</u>	<u>-</u>
<b>3 Costs of Generating Voluntary Income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Support Costs	<u>-</u>	<u>-</u>
<b>4 Activities furthering the charitable objects</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Groceries	10,933	28,042
Rent, rates & service charges	1,813	4,136
Bank charges	<u>152</u>	<u>429</u>
	<u><b>12,898</b></u>	<u><b>32,607</b></u>
<b>5 Management and Administration of the charity</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bheta raagi jatha	-	39,012
Light & heat	5,461	9,716
Decoration and poshaki	-	-
Depriciation	2,673	-
Premises repairs & renewals	8,494	1,535
Telephone expenses	563	515
Insurance	-	-
Cleaning expenses	<u>3,076</u>	<u>1,100</u>
	<u><b>20,267</b></u>	<u><b>51,878</b></u>

**6 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021

**Trustees' Expenses**

There were no trustees' expenses for the year ended 31 March 2021

**Sikh Association Kingston  
Notes to the Accounts  
for the year ended 31 March 2021**

<b>7 Tangible Fixed Assets</b>	Equipments	Land & Building	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020		284,694	284,694
Additions	13,370	56,544	69,914
Disposal		-	
At 31 March 2021	<u>13,370</u>	<u>341,238</u>	<u>354,608</u>
<b>Depreciation</b>			
At 1 April 2020	-	-	
Charge for the year	2,674	-	2,674
At 31 March 2021	<u>2,674</u>	<u>-</u>	<u>2,674</u>
<b>Net Book Value</b>			
At 31 March 2021	<u>10,696</u>	<u>341,238</u>	<u>351,934</u>
At 31 March 2020	<u>-</u>	<u>284,694</u>	<u>284,694</u>

**10 Movement in Funds**

	At 1 April 2020	Net Movements in funds	At 31 March 2021
	£	£	
<b>Unrestricted funds</b>			
General Funds	528,170	9,605	537,775
	<u>528,170</u>	<u>9,605</u>	<u>537,775</u>

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

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
<b>Unrestricted funds</b>			
General Funds	42,770	(33,166)	9,604
	<u>42,770</u>	<u>(33,166)</u>	<u>9,604</u>

**Sikh Association Kingston**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2021**

	2021	2020
	£	£
<b>Voluntary Income</b>		
Unrestricted Funds: Building Funds		-
Unrestricted Funds: General Donations	33,454	71,481
Unrestricted Funds: Golak Donation	8,326	29,307
Unrestricted Funds: Karah Prasad and Ardas		-
Unrestricted Funds: Sukhmani Sahib & Akhand Path	990	14,634
	<u>42,770</u>	<u>115,422</u>
<b>Investment Income</b>		
Bank interest received (Gross)	-	18
	<u>42,770</u>	<u>115,440</u>
<b>Total Incoming resources</b>	<b>42,770</b>	<b>115,440</b>
<b>Resources Expended</b>		
<i>Specific governance costs</i>	<u>-</u>	<u>-</u>
<b>Employee costs:</b>	<u>-</u>	<u>-</u>
<b>Premises Costs</b>		
Rates, water and service charges	1,813	7,397
Insurance	-	1,810
Light and heat	5,461	10,857
Depreciation	2,674	-
Premises repairs and renewals	8,494	-
Decoration	-	2,243
	<u>18,442</u>	<u>22,307</u>
<b>General administrative expenses:</b>		
Remuneration - Raagi Jatha and Pathees	-	39,564
Subscriptions	-	-
Cleaning & hygiene	3,076	1,942
Telephone	563	-
Bank charges and interest	152	-
Groceries and Langar	10,933	28,520
	<u>14,724</u>	<u>70,026</u>
<b>Total governance costs after reallocation</b>	<b><u>33,166</u></b>	<b><u>92,333</u></b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

**Sikh Association Kingston  
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees of Sikh Association Kingston  
on the accounts of the Charity for the year ended 31 March 2021**

We report on the accounts of the Sikh Association Kingston Charity for the year ended 31st March 2021, which are set out on page 2 to 7.

This report is made solely to the Sikh Association Kingston's trustees, as a body, in accordance with section 6(4) of the Charities Act 2011 ("Act"). My examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner'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 Association and the Association's trustees as a body for my examination, for this report or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of accounts. You consider that the audit requirement of section 6(4) of the Charities Act 2011 does not apply and that an independent examination is required.

It is my responsibility to :

- > examine the accounts under section 6(4) of the Act.
- > to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 6(4) of the 2011 Act
- > to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 6 of the 2011 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.

**JS Gulati & Co Limited**  
Chartered Accountants  
4 Peter James Business Centre  
Pump Lane, Hayes  
UB3 3NT

Date : 20 September 2022

**Sikh Association Kingston**  
**58 Lower Marsh Lane, Kingston Upon Thames KT1 3BJ**

Date: 22/09/2022

J S Gulati & co  
Chartered Accountants  
4 Peter James Business Centre  
Pump Lane  
Hayes  
UB3 3NT

Dear Sirs

This representation letter is provided in connection with your preparation of the Unaudited Accounts of Sikh Association Kingston for the year ending 31 March 2021 for the purpose of filing the accounts with Charities Commission.

1. We acknowledge as trustees our responsibility (under the Charities Act) for preparing financial statements for Sikh Association Kingston which you have drafted on our behalf position of Sikh Association Kingston as of 31 March 2021 and of the results of its operations for the year then ended and for making accurate representations to you.
2. All accounting records and relevant information have been made available to you for the purpose of preparation of the accounts and all transactions undertaken by the Sikh Association Kingston have been properly reflected in the accounting records or other information provided to you. All other records and related information (including minutes of all management and shareholders meetings) have been made available to you.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the preparation of the accounts are immaterial both individually and in aggregate to the financial statements as a whole. A summary of these items is attached to this letter of representation, together with our reasons for not correcting them.
4. There have been no irregularities or allegations thereof involving management or employees who have a **significant** role in internal control, or that could have a material effect on the financial statements.
5. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws and regulations which provide a legal framework within which the Sikh Association Kingston has complied with all aspect of

contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that we have disclosed to you all related party transactions relevant to the Sikh Association Kingston and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the Sikh Association Kingston is a going concern.
9. The Sikh Association Kingston has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the accounts.
10. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.
11. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
12. The Association has at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transaction) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy us that we can properly make each of the above representations to you.

Yours faithfully

  
Preet Singh Gulati

Jani Singh