

**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 Administrative 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 Budhraja
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**

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

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

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



Mr Jagmon Singh Kalra - Trustee



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.

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

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

3 Bank Interest	2025	2024
	£	£
Interest received (Gross)	-	-
4 Costs of Generating Voluntary Income	2025	2024
	£	£
Support Costs	-	-
5 Activities furthering the charitable objects	2025	2024
	£	£
Groceries and Langar facilities	32,197	37,441
Rent, rates & service charges	132,414	625
Bank charges	698	894
	165,309	38,960
6 Management and Administration of the charity	2025	2024
	£	£
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
	81,729	89,241

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

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

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

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

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

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

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

	2025	2024
	£	£
Voluntary Income		
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>
Investment Income		
Bank interest received (Gross)	-	-
Total Incoming resources	<u>158,324</u>	<u>169,705</u>
Resources Expended		
Specific governance costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Employee costs:		
Granthi Sahib Bheta	9,798	6,315
Ragi Jathe and lecturers	10,833	6,047
	<u>20,631</u>	<u>12,362</u>
Premises Costs		
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>
General administrative expenses:		
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>
Total governance costs after reallocation	<u>247,038</u>	<u>128,201</u>

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