



The Bhat Sikh Gurdwara and
Community Association Edinburgh

SC042053

Annual Report & Financial Statements for
the year ending 31st March 2025

Trustees' Annual Report For the Year Ended 31st March 2025

The trustees have the pleasure of presenting their report together with the financial statements and the independent examiner's report for the Year Ended 31st March 2025.

Reference & Administration Information

Charity Name

The Bhat Sikh Gurdwara and Community Association Edinburgh

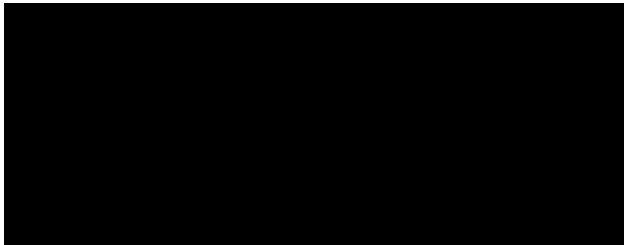
Charity Number

SC042053

Address

1 Sheriff Brae, Edinburgh, EH6 6EQ

Current Trustees



Constitution

The Charity is an unincorporated association. It is governed by its constitution and was adopted when the Gurdwara was first moved to the current building in 1976 and was last amended 20th January 2011. Association was granted charitable status by OSCR on 28th January 2011.

Appointment of Trustees

The Gurdwara Management committee, which meet on a minimum of a monthly basis, are the charity's Trustees. Membership is available to all 'Chanday' (subscription) paying members of the 'Sangat' (Congregation) and there must be a minimum of six Trustees. Trustees are elected by the Sangat at the Annual general meeting which is normally held in the last week of July.

Management

The Trustees are responsible for the governance and day-to-day running of the Gurdwara.

There are also several Jathedars (Head Volunteer) and Sevadars (Volunteers) who are involved with the running of the weekly Divans (services) at the Gurdwara.

All Trustees and members of the Management Committee are unpaid.

Objectives and Activities

Charitable Purpose

The objective of the charity is to advance the Sikh Religion in accordance with the teachings of Sri Guru Nanak Dev Ji, the 9 Successor Guru's and Sri Guru Granth Sahib Ji (Sacred Scriptures) and in doing so provide and run a place of worship for the Sikh Sangat (Congregation) in Edinburgh in accordance with Sikh law.

- To celebrate the principal Sikh religious festivals
- Promote the study of the Sikh religion.
- The Gurdwara will also be the centre point of all the Sikh rites ceremonies for members of the Sangat, Wedding, Birth, and Death & Initiation (baptism).

Activities

The main Divan (service) takes place on a Sunday which is when the majority of Sangat attend. However, the Gurdwara is available for worship everyday of the week, 24 hours a day with the Resident Giani (priest) always on hand. In addition, there are daily recitations of the morning and evening prayers in the Gurdwara. There is also a youth Divan that takes place each Friday night, run under the supervision of the Giani, conducted entirely by the youth. At the end of 2014, a new initiative was also started, Guru Nanak's Free Kitchen, where Langar (vegetarian meal) is prepared at the Gurdwara and then distributed free in the streets in the City Centre. There are two main objectives; to provide a free hot meal to any homeless or needy person in the area, or anyone passing by who wishes to partake and secondly to help promote and distinguish Sikh's and Sikhism in the wider community.

Achievements and Performance

The community attendance has continued to grow, especially all through the week. We also noted a large number of students and national and international visitors attending the Gurdwara Sahib Ji. With this demand we started preparing tea and a small langer daily to support everyone attending ensure they leave the gurdwara with some food.

In celebration of Vaisakhi (most important religious celebration of the Sikh calendar) in line with the success of the 2023 Vaisakhi Jorh Mela, the Committee and Sewadar decided to do a more traditional precession throughout the local neighbourhood. Working closely with our community stakeholders and Edinburgh City Council we managed to hold a successful event. We welcome guests from all parts of Scotland and England, the feedback from this event was exceptional as they all felt this was a superb event. We proud to welcome the many visitors from the local government, who joined in our celebrations.

We also held our annual Reinsabhayee, in which we invited preachers from far and wide to take part 6-8 hours of continue meditation.

Throughout the year the Gurdwara has hosted many wedding ceremonies for Sangat members as well as special services for births and deaths in the community.

We have ensured that all the Gurpurbs (Birthdays of the Sikh Guru's) have been celebrated more traditionally with an Akhand Paath/Sehej Paath – continuous three day ready of the entire Sikh Scriptures. As well as the Bandi Choor Divas (Diwali), which included a fireworks display.

The Gurdwara website was maintained on a real time basis. We continued to stream programs live online for vulnerable Sangat members, who could not attend the Gurdwara Sahib.

Financial Review

Our main source of income is donations from the congregation, from the money placed in the collection box in the Divan (Worship) Hall, these increased by £27,335.00. It was agreed in the AGM that the monthly subscription from the 1st January 2024 would increase from £5.00 to £10.00. We continued to keep this as the monthly subscription. With this adjustment we noted an increase in the total monthly subscription fee (Chanday) for over 16-year-old males in the Sangat, this is optional for all members but the vast majority of the community desire to pay this. We also continue to receive income from weddings that take place at the Gurdwara and from donations given by Sangat member's family announcements (Ardasay). One additional source of income this year was amounts given to the Gurdwara to be donated to worthy causes.

Donations in the Golak, Donations for announcements, Golak from house programs all increased compared to the previous year. This was due to the increased number of members attending the Gurdwara Sahib throughout the year.

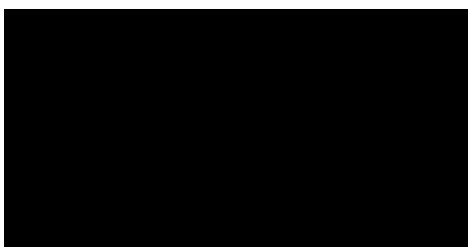
For expenditure during the year, we noticed an increase in gas and electricity costs, this was mainly due to the increasing in the price cap. Furthermore, the building was being used more throughout the year.

We had a flood in the stairwell and the large community hall, we received insurance funds, which were used to repair all damages incurred.

We commenced our lift project in this period and incurred initial deposit costs of £13,878.00.

There was an increase in income and expenditure compared to the previous year, resulting in a surplus position of £32,421.00 for the year ending 31st March 2025.

Approved by the Trustees on 29th December 2025 and signed on their behalf by:



Independent Examiner's Report For the Year Ending 31st March 2025

Independent examiner's report to the Trustees of The Bhat Sikh Gurdwara and Community Association Edinburgh

I report on the financial statements of the charity for the year ended 31st March 2025, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

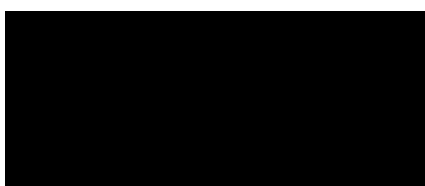
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention: -

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Accounting Business Consultants
2 Anderson Place
Edinburgh
EH6 5NP

Signed on the 29th of December 2025

Statement of Receipts and Payments - for the Year Ended 31st March 2025

Receipts	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Voluntary Receipts					
Donations	4	83,061	7,009	90,070	65,512
Bank Interest		2,029	-	2,029	1,684
Receipts from Charitable Activities					
Membership Fees		38,983	-	38,983	32,180
Announcements	5	16,339	-	16,339	22,292
Wedding Service Fees		7,696	-	7,696	7,690
Miscellaneous Income	6	37,511	-	37,511	3,306
Gift Aid		-	-	-	-
Total Receipts		185,619	7,009	192,628	132,664
Payments					
Children's Gurmat Camp		-	-	-	-
Gas and Electricity		33,947	-	33,947	31,580
Giani's (Priests) Remuneration	7	51,152	-	51,152	32,948
Insurance		8,278	-	8,278	8,051
Guru Nanak's Free Kitchen	8	-	-	-	-
Council Tax		1,329	-	1,329	1,420
Donations to other Charities	9	1,242	-	1,242	1,732
New Catering Equipment	10	550	-	550	8,297
Maintenance	11	10,687	5,566	16,253	19,799
Cleaning	12	9,161	-	9,161	9,941
Costs of Religious/Cultural Activities	13	21,201	-	21,201	31,241
Office and Administration Expenses		151	-	151	129
Telephone & Internet		1,564	-	1,564	1,413
Lift Project		13,878	-	13,878	-
Other expenses	14	1,501	-	1,501	1,099
Security fees		-	-	-	-
Total Payments		154,641	5,566	160,207	147,650
(Deficit)/Surplus for the year		30,978	1,443	32,421	(14,986)
Transfer between funds		-	-	-	-
(Deficit)/Surplus for the year		30,978	1,443	32,421	(14,986)

Statement of Balances - As at 31st March 2025

Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Cash at Bank & in Hand - 01/04/2023	138,177	38,562	123,469	138,455
(Deficit)/Surplus for year	30,978	1,443	32,421	(14,986)
Cash at Bank & in Hand - 31/03/2024	169,155	40,005	155,890	123,469

Bank & Cash Balances

Reserve Bank Account	49,557	73,782
Current Bank Account	106,766	50,495
GNFK Bank Account	492	854
Cash in Hand	500	1,994
PayPal	4,209	1,015
Expenses control account		
	<u>161,525</u>	<u>128,140</u>

Creditors

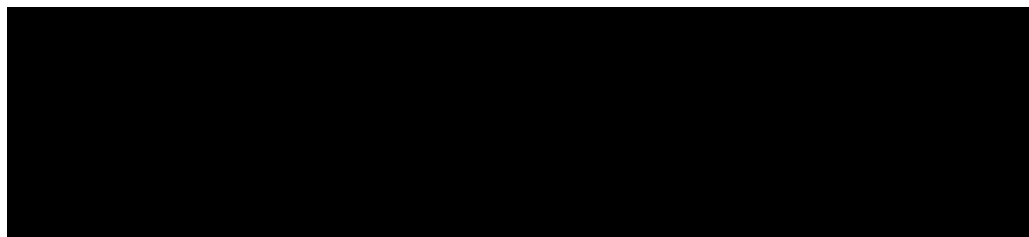
HM Revenue and Customs	988	533
Other creditors	4,646	4,138
	<u>5,634</u>	<u>4,671</u>
Net assets	<u><u>155,890</u></u>	<u><u>123,469</u></u>

Other Assets (Unrestricted Funds)

1 Sheriff Brae, Building (Insured value, Ansvar Insurance)	8,486,826	8,279,831
Equipment and Building Contents (Insured value, Ansvar Insurance)	241,689	235,795
Guru Nanak's Free Kitchen Seva Van (Scrap Value)	-	-
	<u><u>8,728,515</u></u>	<u><u>8,515,626</u></u>

All funds are unrestricted

Approved by the trustees on 29th December 2025 and signed on their behalf by:-



Notes to the Accounts - For the Year Ended 31st March 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

All funds are unrestricted unless otherwise stated. Donations received for the Gurdwara's Building and Maintenance should be used for this purpose only. There are also specific donations towards the Children's Gurmat Camp which are to be used for this purpose only. This year there was also a new initiative, Guru Nanak's Free Kitchen, donations made for this purpose are restricted.

3 Related Party Transactions

No Remuneration was paid to the trustees or to any connected persons during the period.

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
4 Donations				
Golak in Gurdwara (collection box in front of the Sacred Scriptures)	82,122	-	82,122	54,787
Donations given for the Gurdwara Building and Maintenance	-	7,009	7,009	10,165
Donations for Guru Nanak's Free Kitchen	-	-	-	-
Donations for Children's Gurmat Camp	-	-	-	-
Donations Given for other Charities	-	-	-	197
Golak from homes (collection box in front of the Sacred Scriptures when taken to a congregation members home)	939	-	939	363
	83,061	7,009	90,070	65,512
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
5 Announcements				
Ardasay - Donations given for Family announcements to be made during Divan's for Births, Marriages, Engagements, Birthdays, New House etc.	7,587	-	7,587	9,193
Gurpurb Ardasay - Donations given for announcements celebrating Sikh Religious Occasions	8,752	-	8,752	12,781
Online Ardasay	-	-	-	318
Ardasay from homes (announcements during home visits)	-	-	-	-
	16,339	-	16,339	22,292

Notes to the Accounts - For the Year Ended 31st March 2025 (continued)

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
6 Miscellaneous Income				
Sale of old equipment and van	-	-	-	-
Hire of Gurdwara's Tables & Chairs	65	-	65	151
Use of the Gurdwara Kitchen	306	-	306	121
Darshan Bhate - Donations given for reading of Sacred Scriptures	925	-	925	595
Other collections	467	-	467	-
Maya for home visits - Donations given when taking Sacred Scriptures to a congregation members home	1,459	-	1,459	1,412
Maya for Langer - Donations given for Langer shopping	613	-	613	848
Sukhmani Sahib Paath & Sehej Paath - Donations given for reading of Sacred Scriptures	465	-	465	179
Saroop Sewa - Donations given for new sacred Scriptures from London	1,481	-	1,481	-
Insurance reimbursement	31,730	-	31,730	-
	37,511	-	37,511	3,306
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
7 Giani's (Priests) Remuneration				
Resident Giani's Wages	28,304	-	28,304	18,897
Employee Pension Costs	655	-	655	213
Remuneration for Tabla Players	19,586	-	19,586	13,838
Visiting Giani's payments	2,607	-	2,607	-
	51,152	-	51,152	32,948
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
8 Guru Nanak's Free Kitchen				
Langar Supplies for GNFK	-	-	-	-
Insurance for GNFK Van	-	-	-	-
Van repairs and fuel	-	-	-	-
	-	-	-	-

Notes to the Accounts - For the Year Ended 31st March 2025 (continued)

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
9 Donations to other Charities				
Other charities	-	-	-	300
Red Cross	120	-	120	110
Marie Curie	120	-	120	120
Interfaith association	-	-	-	300
Sikh helpline	501	-	501	
Sikh aid Scotland	501	-	501	300
Sikh council	-	-	-	602
	<u>1,242</u>	<u>-</u>	<u>1,242</u>	<u>1,732</u>

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
10 New Catering Equipment				
New gas burners	-	-	-	4,462
New hotpots fitting and commissioning	-	-	-	3,198
New kitchen equipment	550	-	550	637
	<u>550</u>	<u>-</u>	<u>550</u>	<u>8,297</u>

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
11 Maintenance				
Bathroom renovation	-	-	-	6,820
Building maintenance (height works)	-	500	500	-
General maintenance around Gurdwara	759	-	759	514
Electrical maintenance	-	1,643	1,643	1,272
Joinery maintenance	-	-	-	-
Plumbing maintenance	-	3,423	3,423	526
New chairs	-	-	-	636
Alarm monitoring & CCTV	631	-	631	216
Fire extinguishers replacement and service	1,063	-	1,063	-
New beds	-	-	-	-
Flood damage	6,399	-	6,399	3,572
New Mats	-	-	-	896
New hoovers	-	-	-	199
TV Licence	170	-	170	159
Health and safety inspections	-	-	-	-
Gate fabrication	-	-	-	3,700
Clock repair	-	-	-	144
Audio system repairs	629	-	629	650
New beds and mattresses	541	-	541	-
Chair Lift Service/Repairs	495	-	495	495
	<u>10,687</u>	<u>5,566</u>	<u>16,253</u>	<u>19,799</u>

Notes to the Accounts - For the Year Ended 31st March 2025 (continued)

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
12 Cleaning				
Washroom Supplies	-	-	-	-
Cleaning Materials	2,214	-	2,214	1,260
Cleaner's Remuneration	5,998	-	5,998	6,610
Launderette for cleaning of Divan hall Sheets	-	-	-	-
kitchen canopy (Deep clean)	949	-	949	2,071
	<u>9,161</u>	<u>-</u>	<u>9,161</u>	<u>9,941</u>
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
13 Costs of Religious/Cultural Activities				
Fire works display's	1,500	-	1,500	1,500
Food Stuff's for Langar (Community Meal)	9,134	-	9,134	7,568
Expenses for Sikhi Camp	-	-	-	-
Expenses for Vaisakhi Nagar Kirtan (Religious procession)	5,447	-	5,447	13,840
Reinsabhayee	2,025	-	2,025	3,667
Travel	557	-	557	220
Containers	-	-	-	1,352
Sangat langer kirtan bhate	586	-	586	116
Wedding register and lava readers remuneration	300	-	300	429
Panjabi teachers remuneration	360	-	360	-
Bheta for visiting Ragi's	1,292	-	1,292	2,549
	<u>21,201</u>	<u>-</u>	<u>21,201</u>	<u>31,241</u>
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
14 Other Expenses				
Bank charges	255	-	255	59
New brief cases	-	-	-	70
New vajay	653	-	653	-
Sponsor Licence Fee	-	-	-	-
Flowers for bereavements	-	-	-	-
New cones	-	-	-	50
Bedding for guests	306	-	306	20
Architects fee	260	-	260	900
Gifts	27	-	27	-
	<u>1,501</u>	<u>-</u>	<u>1,501</u>	<u>1,099</u>