

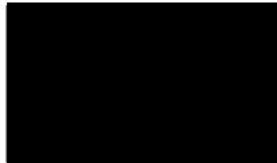
**Report of the trustees and
Financial Statements for the Year Ended 31 March 2025
For
Gurdwara Sri Guru Singh Sabha Edinburgh
Charity Number SC053457**

**Contents of the Financial Statements
For the Year Ended 31 March 2025**

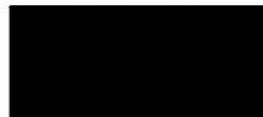
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Charity Information
For the Year Ended 31 March 2025

TRUSTEES:



REGISTERED OFFICE:



REGISTERED NUMBER: SC053457 (Scotland)

INDEPENDENT EXAMINER: O Nabi
Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

**Report of the Trustees
For the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the Year Ended 31 March 2025.

Governing Document

The organization is a registered Scottish Charity, and the purposes and administration arrangements are set out in the constitution.

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation applicable to charities in Scotland requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP:
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Executive Committee and dated 16th February 2026.

Trustees:



Charity: Gurdwara Sri Guru Singh Sabha Edinburgh Year Ended - 31st March 2025 Statement of Financial Position		
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	Unrestricted Funds	Restricted Funds	2025 Total
	£	£	£
Donations	127,384		127,384
Refunds	75		75
Total incoming resources	127,459		127,459
Expenditure			
Accountancy	480		480
Total expenditure	480		480
Net incoming resources	126,979		126,979
Total funds brought forward	-		-
Total funds carried forward	126,979		126,979

Charity: Gurdwara Sri Guru Singh Sabha Edinburgh
Year Ended - 31st March 2025
Balance Sheet

			2025 £
Current assets			
Cash in bank		127,459	
Net current assets			127,459
Current liabilities			
Accruals		480	
Net current liabilities			480
Total assets less current liabilities			126,979
Represented by:			
Reserves			126,979

The financial statements were approved by the Trustees on 16th February 2026 and were signed by:

Trustees:



**Report of the Independent Examiner to the Trustees of
Gurdwara Sri Guru Singh Sabha Edinburgh**

I report on the financial statements for the Year Ended 31 March 2025 which are set out on pages 1 to 5.

Responsibilities of the trustees and the independent examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements required under Section 44 (1) (c) of the Act and to state whether matters have come to my attention.

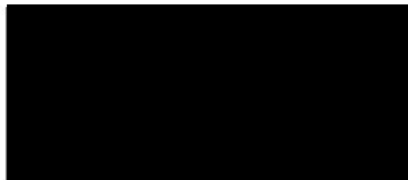
Basis of Independent Examiner's Statement


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 financial statements presented with those records. It also includes consideration of any unusual items of disclosure in the financial statements 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 view given by the financial statements.

Independent Examiner's Statement

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

1. Which gives me a reasonable cause that in any material aspect the requirements:
 - ☐ to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
 - ☐ to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial records to be reached.




Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

16th February 2026