REGISTERED CHARITY NUMBER: 1107100

REPORT OF THE CUSTODIAN TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

SRI GURU SINGH SABHA HITCHIN HERTS

Keelings Limited
Statutory Auditors, Chartered Tax Advisers
and Chartered Certified Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire
AL9 5BG

SRI GURU SINGH SABHA HITCHIN HERTS

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FOR THE YEAR ENDED 31 DECEMBER 2025

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SRI GURU SINGH SABHA HITCHIN HERTS

REPORT OF THE CUSTODIAN TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The custodian trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The custodian trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sri Guru Singh Sabha Hitchin Herts (SGSSH) operates to support, enhance and promote the welfare of the local Hitchin and North Hertfordshire community. Centred on the teachings of the Sikh religion, the charity provides both faith and non-faith based services to over 700 beneficiaries, enhancing social interaction and cultural diversity capabilities within the community.

Significant activities

SGSSH (Sri Guru Singh Sabha Hitchin Herts) is first and foremost a Sikh Gurdwara (place of worship) and provides faith based activities and services, with the primary function being to uphold and promote the Sikh faith. SGSSH endeavours to provide an open inclusive space for users to learn about the teachings and practices of the Sikh faith. A major part of SGSSH's activities is to ensure a continual link through the generations with the Sikh faith and community at large. SGSSH seeks to educate the wider local community through school visits, scout / girl guide groups and other sections of the community regularly visiting the Gurdwara to learn of the teachings of the Sikh faith. SGSSH champions community cohesion and is involved in outreach projects, such as feeding the homeless.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

SGSSH has ensured a stable environment for the charitable purposes to be met. Community engagement and virtual participation in the services of SGSSH was made possible by greater use of social media and the SGSSH Youtube channel. SGSSH has benefitted from its benefactors (ranging from small donations to larger sums) being generous and ensuring that SGSSH remains self-sufficient. Last year SGSSH was able to acquire another investment property (52 Wilbury Way Hitchin), which has helped to ensure that SGSSH is able to function efficiently in what will be challenging times during the cost of living crisis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new custodian trustees

SGSSH has operated a selection policy whereby applicants are invited to submit applications to The Executive Management Board Members (usually made up from the custodian and charity custodian trustees), who then select persons to take up any new posts or a new reselection of Custodian Trustees.

REPORT OF THE CUSTODIAN TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

An executive board of charity custodian trustees up to 16 members, meet at least quarterly, to administer the charity. There are ad-hoc sub-committees (where applicable) to cover development, membership, finance and audit.

The executive board is responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries.

The Executive Board last changed in 2024 and was replaced as follows:

Surjit Singh Sidhu (Acting Chairman)
Santokh Singh Takhar (General Secretary)
Amrik Singh Shergill
Gurjit Singh Kalirai (Treasurer)
Sukhdev Singh Basra (Treasurer)
Gurpreet Singh Aujla (Treasurer) (Resigned in 2025)
Surjit Khera (Resigned in 2025)
Harvinder Sngh Pooni (Resigned in 2024)
Shamsher Singh Bachra
Sukhwinder Singh Dhaliwal
Gurcharan Singh Flora
Amarjit Singh Bath
Sarvpreet Singh Kohli
Verinder Singh Pangalia
Jatinder Singh Matharu (Resigned in 2024)
Makhan Singh Thind

Under direction of the above management some volunteers also assisted in running the Gurdwara.

The outgoing management on reselection was as below:

Mandeep Singh Basra (Acting Chairman part year)
Surjit Singh Sidhu (Acting Chairman part year)
Gurjeet Singh (General Secretary part year)
Santokh Singh Takhar (General Secretary part year)
Amrik Singh Shergill (Treasurer)
Balbir Singh
Gurjit Singh Kalirai
Jatinder Singh Matharu
Harvinder Singh Pooni
Gurcharan Singh Flora
Surtar Singh Bachra
Balraj Singh Dulay (part year)
Shamsher Singh Bachra
Joginder Singh Khera (part year)
Sukhwinder Singh Dhaliwal

We have already confirmed the custodian trustees appointments via the Charities Commission information pages.

Risk management

The custodian 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1107100

REPORT OF THE CUSTODIAN TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Principal address
50 Wilbury Way
Hitchin
Herts
SG4 0TP

Custodian Trustees
B Singh
G S Kalirai
V S Pangalia
G S Flora
S S Dhaliwal
S S Bachra
M S Thind
A S Shergill
S S Sidhu
S S Basra
S Singh
S S Kohli
A S Bath

Auditors
Keelings Limited
Statutory Auditors, Chartered Tax Advisers
and Chartered Certified Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire
AL9 5BG

STATEMENT OF CUSTODIAN TRUSTEES' RESPONSIBILITIES

The custodian trustees are responsible for preparing the Report of the Custodian Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the custodian trustees to prepare financial statements for each financial year. Under that law, the custodian trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the custodian trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the custodian trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The custodian trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

REPORT OF THE CUSTODIAN TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Approved by order of the board of custodian trustees on 28 October 2026 and signed on its behalf by:

S Singh - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE CUSTODIAN TRUSTEES OF SRI GURU SINGH SABHA HITCHIN HERTS

Opinion

We have audited the financial statements of Sri Guru Singh Sabha Hitchin Herts (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the custodian trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the custodian trustees with respect to going concern are described in the relevant sections of this report.

Other information

The custodian trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Custodian Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of custodian trustees

As explained more fully in the Statement of Custodian Trustees' Responsibilities, the custodian trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the custodian trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the custodian trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the custodian trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud and the detection of fraud.

However, it is the primary responsibility of management with the oversight of those charged with governance to ensure that the charity operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team;
- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired of those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are UK Generally Accepted Accounting Principles, the Charities Act 2011, and employment regulations.

In addition, we considered provision of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charities ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included Health and Safety Act.

We identified potential for fraud in the following areas:
- override of controls
- improper income recognition

Our procedures to respond to risk identified included the following:
- reviewing financial statement disclosures.
- enquiring of management, the custodian trustees and external legal advisors concerning actual and potential litigation and claims.
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate material misstatement due to fraud.
- testing the appropriateness of journal entries and assessing the assumption reflected in accounting estimates for indication of potential bias.
- addressing the risk of fraud in income recognition by performing substantive testing between on the revenue.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as the fraud may involve deliberate concealment. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's custodian trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's custodian trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's custodian trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Keelings Limited
Statutory Auditors, Chartered Tax Advisers
and Chartered Certified Accountants
Broad House
1 The Broadway
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Hertfordshire
AL9 5BG

28 October 2026

SRI GURU SINGH SABHA HITCHIN HERTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**208,106**	**-**	**208,106**	239,727
Investment income	3	**89,488**	**-**	**89,488**	107,799
Total		**297,594**	**-**	**297,594**	347,526
EXPENDITURE ON					
Other		**234,142**	**-**	**234,142**	214,063
NET INCOME		**63,452**	**-**	**63,452**	133,463
RECONCILIATION OF FUNDS					
Total funds brought forward		**4,742,280**	**-**	**4,742,280**	4,608,817
TOTAL FUNDS CARRIED FORWARD		**4,805,732**	**-**	**4,805,732**	4,742,280

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	**31.12.25 Total funds £**	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	9	**2,324,838**	**-**	**2,324,838**	2,352,847
Investment properties	10	**525,000**	**-**	**525,000**	525,000
		2,849,838	**-**	**2,849,838**	2,877,847
CURRENT ASSETS					
Debtors	11	**510,216**	**-**	**510,216**	509,921
Cash at bank and in hand		**1,451,894**	**-**	**1,451,894**	1,362,945
		1,962,110	**-**	**1,962,110**	1,872,866
CREDITORS					
Amounts falling due within one year	12	**(6,216)**	**-**	**(6,216)**	(8,433)
NET CURRENT ASSETS		**1,955,894**	**-**	**1,955,894**	1,864,433
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,805,732**	**-**	**4,805,732**	4,742,280
NET ASSETS		**4,805,732**	**-**	**4,805,732**	4,742,280
FUNDS	13				
Unrestricted funds				**4,805,732**	4,742,280
TOTAL FUNDS				**4,805,732**	4,742,280

The financial statements were approved by the Board of Custodian Trustees and authorised for issue on 28 October 2026 and were signed on its behalf by:

S Singh - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The presentation currency of the financial statements is the Pound Sterling (£).

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires custodian trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. In the custodian Trustee's opinion, there are no significant judgements or key sources of estimation uncertainty.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	in accordance with the property
Fixtures and fittings	-	10% on cost
Motor vehicles	-	25% on reducing balance

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the custodian trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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1. ACCOUNTING POLICIES - continued

Financial instruments
The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares
.
Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	**143,377**	146,434
Gift aid	**-**	28,350
Donated services and facilities	**61,818**	64,943
Other income	**2,911**	-
	208,106	239,727

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	**33,000**	97,419
Interest received	**56,488**	10,380
	89,488	107,799

4. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Other resources expended	**63,270**	**656**	**147,120**	**3,233**	**214,279**

5. AUDITORS' REMUNERATION

The auditors remuneration this year was £1,500 (2024: £1,500), the auditors remuneration for non-audit work was £1,733 (2024: £1,475).

continued...

6. CUSTODIAN TRUSTEES' REMUNERATION AND BENEFITS

There were no custodian trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Custodian Trustees' expenses

There were no custodian trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	**19,837**	21,809
Other pension costs	**26**	264
	19,863	22,073

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Religious workers	**2**	2

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	239,727	-	239,727
Investment income	107,799	-	107,799
Total	347,526	-	347,526
EXPENDITURE ON			
Other	214,063	-	214,063
NET INCOME	133,463	-	133,463
RECONCILIATION OF FUNDS			
Total funds brought forward	4,608,817	-	4,608,817
TOTAL FUNDS CARRIED FORWARD	4,742,280	-	4,742,280

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2025 and 31 December 2025	**2,612,419**	**113,652**	**17,128**	**2,743,199**
DEPRECIATION				
At 1 January 2025	**262,691**	**113,073**	**14,588**	**390,352**
Charge for year	**26,994**	**380**	**635**	**28,009**
At 31 December 2025	**289,685**	**113,453**	**15,223**	**418,361**
NET BOOK VALUE				
At 31 December 2025	**2,322,734**	**199**	**1,905**	**2,324,838**
At 31 December 2024	2,349,728	579	2,540	2,352,847

Included in cost or valuation of land and buildings is freehold land of £1,000,000 (2024 - £1,000,000) which is not depreciated.

10. INVESTMENT PROPERTIES

	£
FAIR VALUE	
At 1 January 2025 and 31 December 2025	**525,000**
NET BOOK VALUE	
At 31 December 2025	**525,000**
At 31 December 2024	525,000

Included in investment properties is freehold land valued at £275,000 (2024 - £275,000).

Fair value at 31 December 2025 is represented by:

	£
Valuation in 2020	**565,000**
Valuation in 2021	**155,000**
Valuation in 2023	**500,000**
Valuation in 2024	**(1,110,000)**
Cost	**415,000**
	525,000

continued...

11. DEBTORS

	31.12.25	31.12.24
	£	£
Amounts falling due within one year:		
Trade debtors	**10,216**	9,900
Other debtors and prepayments	**-**	21
	10,216	9,921
Amounts falling due after more than one year:		
Other debtors	**500,000**	500,000
Aggregate amounts	**510,216**	509,921

In long term debtors is a fixed term loan interest only facility of £500,000, to be repaid by the 31 December 2029.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Social security and other taxes	**354**	211
VAT	**3,353**	1,867
Other creditors and accruals	**2,509**	6,355
	6,216	8,433

13. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	**4,742,280**	**63,452**	**4,805,732**
TOTAL FUNDS	**4,742,280**	**63,452**	**4,805,732**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**297,594**	**(234,142)**	**63,452**
TOTAL FUNDS	**297,594**	**(234,142)**	**63,452**

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	4,608,817	133,463	4,742,280
TOTAL FUNDS	4,608,817	133,463	4,742,280

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,526	(214,063)	133,463
TOTAL FUNDS	347,526	(214,063)	133,463

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	4,608,817	196,915	4,805,732
TOTAL FUNDS	4,608,817	196,915	4,805,732

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	645,120	(448,205)	196,915
TOTAL FUNDS	645,120	(448,205)	196,915

continued...

14. CONTINGENT LIABILITIES

During the year end 31 December 2024, there was a children's fun day event held on 25 July 2024 organised and supervised by Sikh Education Council held at SGSSH.

The full extent of the activities were not known to; approved by; or under the management of SGSSH. At the event, an accident occurred resulting in a minor falling from another third party (Herts Bouncy Castles / Amazing Occasions Stevenage) supervised stand alone climbing wall situated in the SGSSH car park.

A solicitor's protocol letter dated 19 September 2024 was received of a potential injury claim against SGSSH, which is currently with SGSSH insurers. The costs of the investigation are continuous and in excess of £46,000, currently being met by the insurance policy resulting in a significant increase in the annual premium.
Such activities have been restricted at SGSSH due to the above event.

The claim is ongoing and likely to take an uncertain length of time due to the complexity of the matter. We have no further information at this stage and due to confidentiality we are duty bound to limit the information provided.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

16. TAXATION

No provision is required for UK taxation since the Charity's activities fall within the special exemption for charitable activities given by section 505 of the Income and Corporation Taxes Act 1988.

17. PENSION COMMITMENTS

The charity contributes to pension schemes for the benefit of its employees. These schemes operate on the money purchase principle, which ensures that their liabilities cannot exceed their assets.

The assets of the schemes are held in independently administered funds.

The pension charge represents contributions payable for the year by the charity and amounts to £26 (2024: £264).

Pension contributions owed at the balance sheet date were nil (2024: £55).

SRI GURU SINGH SABHA HITCHIN HERTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**143,377**	146,434
Gift aid	**-**	28,350
Donated services and facilities	**61,818**	64,943
Other income	**2,911**	-
	208,106	239,727
Investment income		
Rents received	**33,000**	97,419
Interest received	**56,488**	10,380
	89,488	107,799
Total incoming resources	**297,594**	347,526
EXPENDITURE		
Other		
Wages & social security	**19,837**	21,809
Pensions	**26**	264
	19,863	22,073
Support costs		
Management		
Telephone	**767**	795
Postage and stationery	**291**	379
Sundries	**2,788**	1,004
Food and consumables	**8,492**	7,738
Motor, travel and subsistence	**1,455**	4,392
Sikh preaching & Keertan	**39,111**	24,693
Youth related activities	**4,650**	1,848
Audio and visual	**2,805**	1,748
Professional fees	**2,911**	3,600
Donations (external)	**-**	250
Gurbani classes	**-**	563
	63,270	47,010
Finance		
Bank charges	**656**	868
Other		
Rates, water and utilities	**28,055**	30,989
Insurance	**6,436**	3,596
Carried forward	**34,491**	34,585

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
Other		
Brought forward	**34,491**	34,585
Light and heat	**43,994**	45,462
Repairs and renewals	**20,807**	32,108
Maintenance contracts	**19,819**	-
Freehold property	**26,994**	27,545
Fixtures and fittings	**380**	590
Motor vehicles	**635**	847
	147,120	141,137
Governance costs		
Auditors' remuneration	**1,500**	1,500
Accountancy and legal fees	**1,733**	1,475
	3,233	2,975
Total resources expended	**234,142**	214,063
Net income	**63,452**	133,463