


# SikhRI UK

Charitable Incorporated Organisation
Registered Charity No. 1207677 (England & Wales)

## Trustees' Annual Report and Financial Statements

For the year ended 31 December 2025

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# Reference and Administrative Details

For the year ended 31 December 2025

| | |
|---|---|
| **Charity name** | SikhRI UK |
| **Charity registration number** | 1207677 |
| **Legal form** | Charitable Incorporated Organisation (CIO) |
| **Registered office** | The Hermitage, 5 Mill Street Eynsham,<br>Witney, OX29 4JX |
| **Trustees** | Harinder Singh Jhansi<br>Gurpreet Kaur Khangura<br>Narinder Singh Jootla |
| **Independent Examiner** | A H Aziz<br>ProBooks Associates Ltd<br>Licensed Financial & Public Accountants<br>Regulated by the Institute of Financial Accountants |

# Trustees' Annual Report

For the year ended 31 December 2025

The trustees present their annual report together with the financial statements of SikhRI UK for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's constitution, the Charities Act 2011, and the Charities SORP (FRS 102).

## Structure, Governance and Management

SikhRI UK is a registered charitable incorporated organisation (CIO) governed by its constitution. The trustees are appointed in accordance with the procedures set out in the constitution. The board of trustees holds regular meetings to oversee the strategy, operations, compliance, and financial management of the charity. No trustee received any remuneration or expenses during the year.

## Objectives and Activities

The charity's principal objective is to advance education and understanding of the Sikh faith, history, and values. SikhRI UK achieves this through structured educational programmes, community engagement, events, and digital resources. All charitable activities are carried out in line with the charity's objects and are designed to provide benefit to the public. In planning its activities, the trustees have had due regard to the Charity Commission's guidance on public benefit.

## Achievements and Performance

During the year, the charity continued to deliver educational initiatives in collaboration with Sikh Research Institute and its international network. Key activities included:

- Continuation of the TGGSP (The Guru Granth Sahib Project), which received restricted funding of £103,410 from designated donors.
- Continuation of the Sidak Community Learning Programme, which received restricted funding of £58 from designated donors.
- Registration with HMRC for Gift Aid and submission of claims resulting in £85,755 in reclaimed tax income during the year.
- Community engagement in collaboration with Gurdwaras and affiliated organisations across the United Kingdom.

The trustees are satisfied that the charity's activities have continued to deliver educational benefit to the public in accordance with its charitable objects.

## Financial Review

Total income for the year was £207,371 (2024: £337,450), comprising £199,871 from donations and legacies and £7,500 from other income. Of total donations and legacies, £103,468 was restricted to specific programme funding and £96,403 was unrestricted. Other income of £7,500 was received in connection with a community educational event. Total expenditure was £1,538 (2024: £666), relating to bank charges, payment processing fees, software costs, and the independent examiner's fee. All programme costs were met by the USA head office.

The charity recorded net income of £205,833 for the year (2024: £336,784), giving total funds carried forward of £542,617 at 31 December 2025, comprising restricted funds of £420,868 and unrestricted funds of £121,749.

### Reserves Policy

The trustees consider that the charity's unrestricted reserves of £121,749 are sufficient to meet operational costs and future obligations. Restricted reserves are held for application to their designated programme purposes.

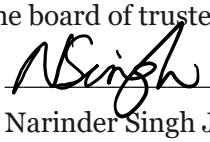
### Plans for the Future

The charity intends to continue its TGGSP and Sidak programmes, strengthen donor engagement in the United Kingdom, and extend the reach of its educational content, deploying its resources for public benefit in accordance with its objects.

### Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Charities SORP (FRS 102). The trustees are responsible for keeping proper accounting records, safeguarding the assets of the charity, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of trustees and signed on its behalf:

Signed: 

Name: Narinder Singh Jootla

Position: Trustee

Date: 19/03/2026

# Independent Examiner's Report

To the trustees of SikhRI UK

I report to the trustees on my examination of the financial statements of SikhRI UK for the year ended 31 December 2025.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

A H Aziz

**A H Aziz**

ProBooks Associates Ltd | 13 Cedar Grove, M34 2BD, Manchester

Licensed Financial & Public Accountants, Regulated by IFA

Date: 26/06/2026

# Statement of Financial Activities

For the year ended 31 December 2025 (including income and expenditure account)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 2 | 96,403 | 103,468 | 199,871 | 337,450 |
| Other income | 3 | 7,500 | — | 7,500 | — |
| **Total income** | | **103,903** | **103,468** | **207,371** | **337,450** |
| **Expenditure on:** | | | | | |
| Charitable activities | 4 | 1,538 | — | 1,538 | 666 |
| **Total expenditure** | | **1,538** | **—** | **1,538** | **666** |
| **Net income for the year** | | **102,365** | **103,468** | **205,833** | **336,784** |
| Funds brought forward | | 19,384 | 317,400 | 336,784 | — |
| **Funds carried forward** | | **121,749** | **420,868** | **542,617** | **336,784** |

All income and expenditure arises from continuing activities. The charity has no recognised gains or losses other than the net income for the year. The notes on pages 9 to 11 form part of these financial statements. Figures are presented to the nearest pound.

# Balance Sheet

As at 31 December 2025

| | Note | 2025 £ | 2024 £ |
|---|---|---|---|
| **Current assets** | | | |
| Cash at bank and in hand | | 543,402 | 337,414 |
| Debtors | | 55 | — |
| | | **543,457** | **337,414** |
| **Creditors: amounts falling due within one year** | | | |
| Accruals | 5 | (840) | (630) |
| **Net assets** | | **542,617** | **336,784** |
| **The funds of the charity** | | | |
| Restricted funds | 7 | 420,868 | 317,400 |
| Unrestricted funds | | 121,749 | 19,384 |
| **Total charity funds** | | **542,617** | **336,784** |

The notes on pages 9 to 11 form part of these financial statements. Figures are presented to the nearest pound.

Approved by the board of trustees and signed on its behalf:

Signed: NSingh

Name: Narinder Singh Jootla

Position: Trustee

Date: 19/03/2026

# Notes to the Financial Statements

For the year ended 31 December 2025

## 1. Accounting Policies

### Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011. The charity is a public benefit entity. The financial statements have been prepared under the historical cost convention.

### Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

### Income

Income is recognised when the charity is entitled to the funds, receipt is probable, and the amount can be measured reliably. Donations are recognised on receipt. Gift Aid is recognised when a valid claim has been submitted to HMRC and receipt is virtually certain.

### Expenditure

Expenditure is recognised on an accruals basis and includes VAT where applicable and not recoverable.

### Fund accounting

Restricted funds are subject to specific conditions imposed by donors and must be applied solely for their designated purposes. Unrestricted funds are available for use at the trustees' discretion in furtherance of the charity's objects.

## 2. Income from Donations and Legacies

| Fund | Programme / purpose | 2025 £ | 2024 £ |
|---|---|---|---|
| Restricted | TGGSP – The Guru Granth Sahib Project | 103,410 | 317,208 |
| Restricted | Sidak – Community Learning Programme | 58 | 192 |
| Unrestricted | Individual donations | 10,648 | 20,050 |
| Unrestricted | Gift Aid – HMRC | 85,755 | — |
| | **Total donations and legacies** | **199,871** | **337,450** |

Restricted funds are designated by donors for the named programmes and must be applied solely for those purposes. Gift Aid of £85,755 (2024: nil) was reclaimed from HMRC in respect of eligible donations made by UK taxpayers who have provided valid Gift Aid declarations to the charity.

## 3. Other Income

| Description | 2025 £ | 2024 £ |
|---|---|---|
| Community event – reimbursement receipt | 7,500 | — |
| **Total other income** | **7,500** | **—** |

During the year, £7,500 was received from Gurdwara Sri Guru Singh Sabha Southall, representing reimbursement of costs of a community educational event held in London in 2023. These funds were received with the agreement of Sikh Research Institute USA. See Note 6.

## 4. Expenditure on Charitable Activities

| Item | 2025 £ | 2024 £ |
|---|---|---|
| Bank charges | 34 | — |
| Payment processing fees | 52 | 36 |
| Software subscription | 612 | — |
| Independent examiner's fee | 840 | 630 |
| **Total expenditure on charitable activities** | **1,538** | **666** |

All programme costs are met directly by Sikh Research Institute USA. The expenditure above represents the charity's own administrative and compliance costs. The independent examiner's fee of £840 (2024: £630) has been accrued at the year end.

## 5. Creditors: Amounts Falling Due Within One Year

| Description | 2025 £ | 2024 £ |
|---|---|---|
| Accruals – independent examiner's fee | 840 | 630 |
| **Total creditors** | **840** | **630** |

## 6. Related Party Transactions

During the year, £7,500 was received from Gurdwara Sri Guru Singh Sabha Southall, being a reimbursement of event costs originally borne by Sikh Research Institute USA, the affiliated US entity, in connection with a community educational event held in London in 2023. Sikh Research Institute USA agreed that SikhRI UK may retain these funds. No amounts remain outstanding between the two entities at the year end.

Two trustees made donations to the charity in the prior year, in respect of which Gift Aid was reclaimed during the current year. Narinder Singh Jootla donated £15,600 and Gurpreet Kaur Khangura donated £2,500. Gift Aid of £4,525 was received in 2025 in respect of these donations. No benefit was received by either trustee in connection with these gifts.

No trustee received any remuneration or was reimbursed for any expenses during the year (2024: nil).

## 7. Restricted Funds

| Fund | At 1 Jan £ | Income £ | Expended £ | At 31 Dec £ |
|---|---|---|---|---|
| TGGSP | 317,208 | 103,410 | — | 420,618 |
| Sidak | 192 | 58 | — | 250 |
| **Total restricted funds** | **317,400** | **103,468** | **—** | **420,868** |

Restricted funds are held pending application to their designated programme purposes. No restricted funds were applied to expenditure during the year as all programme costs are met directly by Sikh Research Institute USA.