Charity registration number 280707 (England and Wales)

SRI GURU SINGH SABHA SOUTHALL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SRI GURU SINGH SABHA SOUTHALL

LEGAL AND ADMINISTRATIVE INFORMATION

Managing Trustees

Gurmail Singh Malhi - President
Harjit Singh - Vice President
Kewal Singh Randeva - Vice President
Sharnbir Singh Moon Sangha - General Secretary
Surinder Singh Dhatt - General Secretary
Jai Simran Singh - Joint General Secretary
Jaswant Singh Mand – Treasurer
Parmjit Singh Dhaliwal - Joint Treasurer
Baljinder Singh Hansra – Education Secretary
Manjit Singh – Stage Secretary
Kiranjeet Kaur – Stage Secretary
Satnam Singh Chauhan – Stage Secretary
Ishtmeet Singh Phull – Development Secretary
Kamal Preet Kaur – Social and Welfare Secretary
Surjeet Kaur Bassi – Langar Incharge
Gurdeep Singh – Langar Incharge
Amrik Singh – Langar Incharge
Joginder Singh – Langar Incharge
Gulzar Singh Chatrath – Librarian
Ajmer Singh Virdee - Member
Gurbachan Singh Athwal - Member

Charity number 280707

Principal address & Registered office
2-8 Park Avenue
Southall
Middlesex
UB1 3AG

Auditor
Rawlinson & Hunter Audit LLP
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

SRI GURU SINGH SABHA SOUTHALL

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SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and where relevant, the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. 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.

SRI GURU SINGH SABHA SOUTHALL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Introduction

The Managing Trustees present their Annual Report together with the financial statements of Sri Guru Singh Sabha Southall ("the Sabha" or "SGSSS") for the year ended 31 December 2025.

Sri Guru Singh Sabha Southall is an unincorporated Sikh faith charity whose principal charitable object is the advancement of the Sikh religion. Its governing document is the Constitution, as amended by the High Court Scheme and subsequent amendments. The Charity Commission records the current governing document as the Constitution adopted in 1970 and subsequently amended, including in 1993, 1996 and 2010. (Register of Charities)

The Sabha is one of the leading Sikh institutions in the United Kingdom and provides religious, educational, cultural, welfare and community services through its two Gurdwaras and associated facilities.

Its work is guided by the Sikh principles of seva, equality, compassion, education, truthful conduct and Sarbat da Bhala – the welfare of all.

The Managing Trustees record their sincere appreciation to the Sangat, donors, employees and the many hundreds of sevadars whose voluntary service sustains the work of the Sabha throughout the year.

Managing Trustees

An election for the Executive Committee was held on 5 October 2025, resulting in a change of Managing Trustees during the financial year.

Managing Trustees serving before the October 2025 election

1. Himmat Singh Sohi
2. Kulwant Singh Bhinder
3. Harmeet Singh Gill
4. Jagdish Kaur Lall
5. Jitpal Singh Sihota
6. Dr Davinderpal Singh Kooner
7. Harpreet Kaur Bains
8. Manjit Singh
9. Harjit Singh Ponaich
10. Balpreet Kaur Malhotra
11. Gulzar Singh Chatrath
12. Dr Parvinder Singh Garcha
13. Tej Kaur Grewal
14. Sukhdev Singh Aujla
15. Sukhdeep Singh Gill
16. Pritam Singh Sahota
17. Karanveer Singh Rai
18. Bhajan Singh Sidana
19. Jarnail Singh
20. Mansukhbir Singh Johal
21. Harbans Singh Kalsi

Managing Trustees serving following the October 2025 election

1. Gurmail Singh Malhi - President
2. Harjit Singh - Vice President
3. Kewal Singh Randeva - Vice President
4. Sharnbir Singh Moon Sangha - General Secretary
5. Surinder Singh Dhatt - General Secretary
6. Jai Simran Singh - Joint General Secretary
7. Jaswant Singh Mand – Treasurer
8. Parmjit Singh Dhaliwal - Joint Treasurer
9. Baljinder Singh Hansra – Education Secretary
10. Manjit Singh – Stage Secretary
11. Kiranjeet Kaur – Stage Secretary
12. Satnam Singh Chauhan – Stage Secretary
13. Ishtmeet Singh Phull – Development Secretary
14. Kamal Preet Kaur – Social and Welfare Secretary
15. Surjeet Kaur Bassi – Langar Incharge
16. Gurdeep Singh – Langar Incharge
17. Amrik Singh – Langar Incharge
18. Joginder Singh – Langar Incharge
19. Gulzar Singh Chatrath – Librarian
20. Ajmer Singh Virdee – Member
21. Gurbachan Singh Athwal - Member

The Charity Commission register records the majority of the present Managing Trustees as appointed on 13 October 2025, with Manjit Singh and Gulzar Singh Chatrath continuing from their earlier appointments. (Register of Charities)

Objectives and public benefit

The principal object of the Sabha is the advancement of the Sikh religion.

In furtherance of this object, the Sabha provides places of worship, daily religious services, Kirtan, Katha and Sikh Parchar; Guru Ka Langar; Panjabi, Gurmukhi and Gurbani education; support for Sikh schools and educational institutions; welfare and advice services; activities for children, young people and older people; sporting and recreational facilities; school visits; interfaith engagement; humanitarian assistance; and buildings and facilities for religious, educational and community use.

The Trustees have regard to the Charity Commission's public benefit guidance when carrying out the Sabha's activities.

Religious life and Sikh Parchar

Throughout 2025 and continuing during 2026, both Gurdwaras maintained a full programme of daily Sikh worship and religious services.

Major Gurpurabs and important occasions in Sikh history were commemorated through religious programmes and Smagams, with respected Ragi Jathas, Dhadi Jathas, Katha Vachaks and Parcharaks serving the Sangat.

During 2026 the Sabha was privileged to welcome the Jathedar of Akal Takht Sahib, an occasion of particular religious and Panthic significance.

The Sabha also hosted an outdoor screening of Satluj, relating the life and martyrdom of Shaheed Bhai Jaswant Singh Khalra Ji, and an innovative Augmented Reality and Virtual Reality exhibition based on the history of Guru Tegh Bahadur Ji and the Chaar Sahibzaade. These initiatives formed part of the Sabha's continuing commitment to preserving Sikh history and presenting it to younger generations in engaging ways.

Guru Ka Langar and community seva

Guru Ka Langar is provided every day at both Gurdwaras, from Amrit Vela until late in the evening, and remains one of the Sabha's most important expressions of seva and equality.

The Trustees are deeply grateful to the large number of sevadars and members of the Sangat who prepare, serve and support Langar throughout the year.

The Sabha also extends Langar seva into the wider community. Following the major warehouse fire at Bridge Road on 25 November 2025, the Sabha provided food, refreshments and hot drinks to approximately 600 evacuated residents and members of the emergency services. The Metropolitan Police subsequently recognised the Sabha's contribution.

Langar is also provided weekly in support of local homelessness services, and during 2025/26 the Sabha supported a major Hola Mohalla celebration through Langar seva.

Sikh education and young people

Panjabi, Gurmukhi, Gurbani and Santhiya classes continue at the Sabha's centres throughout the week, helping children, young people and adults develop their knowledge of Sikh faith, language and heritage.

Bhai Gurdas Vidya Academy continues to support academic achievement alongside Sikh values. During 2025/26 students of the Academy achieved three A* grades at A Level.

The annual Sikhi Camp at Norwood Hall attracted more than 200 children during 2025/26, providing teaching in Gurbani, Sikh history, Gurmat and seva.

Sports, Fitness and Wellbeing

A new wrestling programme has also been introduced for young people, reflecting the Sabha's commitment to their physical, educational and spiritual development.

The Sabha continues to encourage participation in sport and physical activity as an important part of the health, wellbeing and development of children, young people and the wider community.

A growing programme of activities includes Gatka, wrestling, mixed martial arts, boxing, cycling and football, together with women-only combat sports and fitness classes. These activities provide opportunities for participants to improve fitness, confidence, discipline and wellbeing in a positive and supportive community environment.

The Trustees are grateful to the coaches, volunteers and sevadars who give their time and expertise to organise and support these activities.

Khalsa Primary School

Sri Guru Singh Sabha Southall continues to support Khalsa Primary School and the preservation of its Sikh ethos.

During 2026 significant works were undertaken following water ingress affecting the School. The Foundation Body has also worked with the School leadership, Governors and Ealing Council in considering governance arrangements and recommendations from an external governance review.

The Sabha remains committed to helping the School achieve strong educational standards within its Sikh faith foundation.

Educational and community outreach

The number of educational visits to the Gurdwaras continues to grow. Schools and other groups receive guided tours, explanations of Sikh beliefs and practices, opportunities for discussion and Guru Ka Langar.

The Sabha remains active in interfaith work and maintains constructive relationships with local authorities, educational institutions, public services and other faith communities.

During 2026 the Sabha welcomed Major General Nick Cowley, Commandant of the Royal Military Academy Sandhurst, and members of the Armed Forces for discussions concerning Sikh history, faith and military service.

The Sabha also hosted Professor Durka Dougall and approximately 40 health and care professionals for discussions on population health, health inequality, diet and food poverty.

Welfare, wellbeing and support services

Mael Gael continues to flourish at Norwood Hall and now attracts more than 200 participants to its regular activities. These include exercise, yoga, talks, walks, outings and social activities, helping to promote wellbeing and reduce isolation among older members of the community.

Weekly welfare support assists individuals and families facing difficult circumstances, while free taxation guidance is also provided to members of the Sangat.

The Sabha continues to support vulnerable people through immigration, welfare and humanitarian services and during 2025/26 supported awareness programmes concerning domestic violence and safeguarding.

Following tragic events affecting local families and residents during 2026, the Sabha provided pastoral and practical support, promoted community harmony and worked constructively with the Metropolitan Police and other public authorities.

Sikh heritage and remembrance

During 2026 the Shaheedi 1984 Memorial was unveiled at Guru Nanak Road Gurdwara Sahib, fulfilling a longstanding aspiration to preserve the memory of an important period in Sikh history for future generations.

The Sabha remains committed to preserving the Giani Gurmukh Singh Library and developing further educational and heritage initiatives.

Property, maintenance and facilities

The Sabha manages a substantial estate of religious, educational, community and residential property.

During 2025 and 2026 significant maintenance and improvement works were undertaken across the Sabha’s sites, including the Park Avenue kitchen and stores, drainage and electrical works, Norwood Hall, Mael Gael and Khalsa Primary School.

Following concerns raised by Environmental Health at Park Avenue in October 2025, extensive kitchen improvements were carried out. A subsequent inspection awarded the kitchen the highest food-hygiene rating of five.

The Trustees particularly acknowledge the contribution of sevadars who have provided skilled labour and professional assistance without charge.

Norwood Hall

Norwood Hall is an important Grade II listed building forming part of the Sabha’s historic property estate.

Following substantial conservation work over several years, Historic England confirmed in 2026 that Norwood Hall would be removed from the Heritage at Risk Register.

The Trustees regard this as a significant achievement and intend that Norwood Hall should continue to serve religious, educational, health, sporting and community purposes for future generations.

Park Avenue development

The Sabha is progressing plans for a major extension and improvement of the Park Avenue Gurdwara to meet the present and future needs of the Sangat.

The proposals include an enlarged Langar Hall and kitchen, improved toilet facilities, an additional Darbar Hall, classrooms, activity and meeting areas and other improved facilities.

A pre-application submission has been made to Ealing Council and the project will proceed through the necessary planning, professional, financial and approval stages.

52 The Green

Plans are also being progressed for the redevelopment of 52 The Green, Southall.

The current proposal is for a six-storey mixed-use development incorporating a commercial element and accommodation for visiting Ragi Jathas, Dhadi Jathas, Katha Vachaks and other religious visitors serving the Sangat.

The Trustees consider the project an opportunity to bring an important Sabha asset into productive long-term use.

Isle of Vacsay

The Trustees record their sincere gratitude to Sardar Inder Singh Uppal MBE and Margaret Uppal for their proposed donation of the Isle of Vacsay in Scotland.

Subject to completion of the legal arrangements, required approvals and sustainable funding, the long-term vision is to establish a Sikh Education and Heritage Centre which could become an important centre of Sikh learning and heritage for visitors from the United Kingdom and overseas.

Financial review

The financial statements for the year ended 31 December 2025 show total income of £5,139,129 (2024 - £4,761,371) and total expenditure of £4,765,028 (2024 - £5,320,395) resulting in a net increase in funds of £374,101 (2024 - net decrease in funds of £559,024).

At 31 December 2025, total Charity funds were £46,929,371 (2024 - £46,555,270) comprising unrestricted funds of £35,216,024 (2024 - £34,855,973) and restricted funds of £11,713,347 (2024 - £11,699,297).

The Trustees remain committed to prudent financial management, value for money and strong financial controls.

During 2025/26 the Executive Committee has reviewed recurring expenditure and supplier arrangements, including contactless donation charges, telephone and internet services, insurance, waste services and Langar supplies, with the aim of reducing unnecessary expenditure while maintaining services to the Sangat. This includes continuation of existing controls and handover from the outgoing executive committee to the incoming executive committee following the elections on 5th October 2025 and handover with effect from 13th October 2025.

Governance and constitutional review

During 2026 the Executive Committee commenced a comprehensive review of the Sabha's Constitution with the objective of strengthening Sikh institutional governance, democratic accountability, financial transparency and protection of charitable assets.

The proposed amendments remain under discussion. They have not yet been approved by the General Body of the Sabha and are not presently in force. Any amendments will be subject to the required constitutional, legal and regulatory processes before taking effect.

The principal proposals, in summary, include:

- stronger safeguards against nepotism and conflicts of interest;
- collective leadership through a seven-member Core Group;
- recognition of Miri-Piri and the guidance of Sri Akal Takht Sahib Ji, consistently with the Charity's objects and applicable law;
- wider membership eligibility and revised Ordinary and Life Membership arrangements;
- Keshadhari Sikh eligibility, alcohol-testing, DBS and other appropriate suitability requirements for relevant office holders;
- a balanced seven-member Membership and Election Committee and clearer election procedures;
- retention of the existing Property Holding Trustee system with a proposed nine-member Board and clearer appointment, election and accountability arrangements;
- defined responsibilities concerning Foundation Governors of Khalsa Primary School, subject to the School's Instrument of Government and applicable law;
- division of the General Secretary responsibilities between operational and finance/legal/HR/development functions;
- stronger controls over revenue and capital expenditure and financial decision-making; and
- enhanced safeguards requiring substantial Executive Committee and General Body approval for specified property transactions.

The Executive Committee has also made clear that there is no proposal to incorporate Sri Guru Singh Sabha Southall or to establish a company to own, hold or manage its properties.

The purpose of the constitutional review is to create a durable governance framework based on Gurmat, collective responsibility, accountability and greater protection of the Sabha's charitable assets.

Risk management and internal controls

The Managing Trustees continue to review the principal financial, operational, safeguarding, legal, property and governance risks faced by the Charity.

Particular emphasis is being placed on stronger payment authorisation, banking controls, procurement, contract management, record keeping, conflicts of interest, safeguarding and proper handover of official Charity records following changes in administration.

The Trustees will continue to improve these systems and obtain professional advice where appropriate.

Volunteers and sevadars

The work of Sri Guru Singh Sabha Southall would not be possible without the dedication of its many sevadars.

Voluntary service is provided throughout the year in Langar, religious programmes, education, Palki Sahib seva, youth activities, Mael Gael, Nagar Kirtan, maintenance, welfare services, school visits, community outreach, gardens, matrimonial services and many other areas.

The Trustees express their heartfelt gratitude to everyone who gives their time, skills and resources in the service of Guru Ghar and the wider community.

Looking forward

The Trustees believe that Sri Guru Singh Sabha Southall is entering an important period of development.

The principal priorities are to maintain high standards of Sikh worship and Parchar; strengthen Sikh education and youth activities; support Khalsa Primary School and Bhai Gurdas Vidya Academy; maintain Guru Ka Langar and welfare services; progress the Park Avenue and 52 The Green developments; preserve Norwood Hall; develop the vision for the Isle of Vacsay; strengthen financial and governance controls; complete the constitutional review through the proper democratic process; and safeguard the Charity's property, identity and reputation.

The Trustees recognise that an institution of the size and importance of Sri Guru Singh Sabha Southall can only prosper through unity, responsible governance and the continued support of the Sangat.

With Guru Sahib's kirpa and the extraordinary commitment of its sevadars, the Sabha intends to continue developing as a leading centre of Sikhi, education, seva and community service for generations to come.

Chardi Kala and Sarbat da Bhala.

The Trustees'report was approved by the Board of Trustees.

Date: 30/10/2026

Signed by:

Gurmail Singh Malhi
President

Sharnbir Singh Moon Sangha
General Secretary

SRI GURU SINGH SABHA SOUTHALL

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF SRI GURU SINGH SABHA SOUTHALL

Opinion

We have audited the financial statements of Sri Guru Singh Sabha Southall ("the Charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities (including Income and Expenditure), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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, including its income and expenditure, 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, and where relevant, the Charities Act 2022.

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 Auditor's 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 Financial Reporting Council'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 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 Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Statement of Trustees' Responsibilities, Trustees' Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 course of 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 in relation to which the Charities, (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Statement of Trustees' Responsibilities and Trustees' Report 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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 1, the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 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 Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the Charity and the charitable sector, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulations. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, and where relevant, Charities Act 2022. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to inflate income of the Charity, and management bias in accounting estimates and judgmental areas of the financial statements.. Audit procedures performed by us included:

- discussions with the Trustees and key management involved in the risk and compliance functions including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- the analytical review of the detailed Statement of Financial Activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charity during the year;

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SRI GURU SINGH SABHA SOUTHALL (CONTINUED)

Auditor's responsibilities for the audit of the financial statements (continued)

- obtaining and reviewing for completeness a list of entities and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- reviewing correspondence between the Charity and its suppliers, and discussions with management in relation to their compliance with laws and regulations;
- challenging assumptions made by management in arriving at accounting estimates and judgements;
- identifying and testing journal entries, in particular, any journal entries posted with unusual account combinations, such as a credit to income and a debit to the balance sheet (other than to expected accounts), which may be indicative of the overstatement or manipulation of income; and
- designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

Because of the inherent limitations of an audit and the audit procedures described above, there is an unavoidable risk that we will not have detected all irregularities, including some leading to material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remains a higher risk of non-detection of irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 auditor's report.

Use of our report

This report is made solely to the Charity's 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 Trustees those matters we are required to state to them in an auditor'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 Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP
Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square New Fetter Lane London
EC4A 3AQ

Date: 30/10/2026

Rawlinson & Hunter Audit LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment to act as auditor under section 1212 of the Companies Act 2006.

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	5,049,656	51,970	5,101,626	4,647,381	52,490	4,699,871
Charitable Activities	**4**	-	14,000	14,000	-	15,000	15,000
Investments	**5**	23,503	-	23,503	46,500	-	46,500
Total income		**5,073,159**	**65,970**	**5,139,129**	**4,693,881**	**67,490**	**4,761,371**
Expenditure on:							
Raising funds	**6**	1,635,938	-	1,635,938	1,579,006	-	1,579,006
Charitable activities	**7**	3,077,170	51,920	3,129,090	3,685,498	52,490	3,737,988
Other expenditure	**12**	-	-	-	3,401	-	3,401
Total expenditure		**4,713,108**	**51,920**	**4,765,028**	**5,267,905**	**52,490**	**5,320,395**
Net income/(expenditure) and movement in funds		**360,051**	**14,050**	**374,101**	**(574,024)**	**15,000**	**(559,024)**
Reconciliation of funds:							
Fund balances at 1 January 2025		34,855,973	11,699,297	46,555,270	35,429,997	11,684,297	47,114,294
Fund balances at 31 December 2025		**35,216,024**	**11,713,347**	**46,929,371**	**34,855,973**	**11,699,297**	**46,555,270**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SRI GURU SINGH SABHA SOUTHALL

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		44,337,691		44,783,063
Current assets					
Debtors	**15**	269,745		68,781	
Cash at bank and in hand		2,598,693		1,890,610	
		2,868,438		1,959,391	
Creditors: amounts falling due within one year	**16**	(276,758)		(187,184)	
Net current assets			2,591,680		1,772,207
Total assets less current liabilities			46,929,371		46,555,270
The funds of the charity					
Restricted income funds	**17**		11,713,347		11,699,297
Unrestricted funds	**18**		35,216,024		34,855,973
			46,929,371		46,555,270

The financial statements were approved by the Trustees on .....

.....
Surinder Singh Dhatt - General Secretary
Trustee
30/10/2026

.....
Jaswant Singh Mand - Treasurer
Trustee
30/10/2026

SRI GURU SINGH SABHA SOUTHALL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**21**		730,568		(132,687)
Investing activities					
Purchase of tangible fixed assets		(45,988)		(179,833)	
Investment income received		23,503		46,500	
Net cash used in investing activities			(22,485)		(133,333)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			708,083		(266,020)
Cash and cash equivalents at beginning of year			1,890,610		2,156,629
Cash and cash equivalents at end of year			2,598,693		1,890,610

SRI GURU SINGH SABHA SOUTHALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information
Sri Guru Singh Sabha Southall is a charity which constitutes a public benefit entity as defined by FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% Straight Line
Plant and equipment	25% Straight Line
Fixtures and fittings	25% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Land element included within Freehold land and buildings has not been depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

1 Accounting policies

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Pension

Defined contribution pension plan

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations.

The contributions are recognised as an expense in the Profit and Loss Account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no critical accounting estimates and judgements.

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	4,494,597	51,970	4,546,567	4,143,873
Nagar Kirtan Golak	99,586	-	99,586	127,873
Gift Aid tax reclaimed	355,185	-	355,185	353,790
Rental Income	100,288	-	100,288	74,335
	5,049,656	51,970	5,101,626	4,699,871

Donations include £321,529 (2024 - £311,835) being the estimated fair value of goods donated by the Sangat (congregation) to prepare free hot meals served in the free community kitchens in the Gurdwaras (Langar service). The same amounts are included in the langar expenses within the direct costs.

Government grants received comprise of £14,000 (2024 - £15,000).

Charitable trading income
Pingalwara (destitute homes) Donations are all restricted during the current year.

4 Income from charitable activities

	Restricted funds 2025	Restricted funds 2024
	£	£
Grant income		
Performance related grants	14,000	15,000

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	23,503	46,500

6 Direct Costs

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Purchase for Langar	801,353	913,772
Light, Heat & Power	542,342	352,878
Religious Cost	292,243	312,356
	1,635,938	1,579,006

7 Expenditure on charitable activities

	Charitable Activity 2025 £	Governance 2025 £	Total 2025 £	Charitable Activity 2024 £	Governance 2024 £	Total 2024 £
Direct costs						
Pingalwara Donations	51,920	-	51,920	52,490	-	52,490
Share of support and governance costs (see note 8)						
Support	2,994,165	-	2,994,165	3,592,025	-	3,592,025
Governance	-	83,005	83,005	-	93,473	93,473
	3,046,085	83,005	3,129,090	3,644,515	93,473	3,737,988
Analysis by fund						
Unrestricted funds	2,994,165	83,005	3,077,170	3,592,025	93,473	3,685,498
Restricted funds	51,920	-	51,920	52,490	-	52,490
	3,046,085	83,005	3,129,090	3,644,515	93,473	3,737,988

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support & Governance costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	1,126,396	-	1,126,396	876,466	-	876,466
Election costs	100,900	-	100,900	-	-	-
Bank charges	26,631	-	26,631	18,848	-	18,848
Rates & Council Tax	20,732	-	20,732	26,175	-	26,175
Insurance	52,133	-	52,133	49,687	-	49,687
Repairs & Maintenance	413,960	-	413,960	1,279,409	-	1,279,409
Telephone, Office, Postage, Printing and Stationary	95,033	-	95,033	92,536	-	92,536
Social and Recreational	189,864	-	189,864	385,253	-	385,253
Nagar Kirtan	267,220	-	267,220	210,834	-	210,834
Cleaning costs	48,215	-	48,215	56,880	-	56,880
Motor costs	2,007	-	2,007	9,020	-	9,020
Advertising	27,723	-	27,723	69,110	-	69,110
Education costs	130,847	-	130,847	39,064	-	39,064
Other Admin costs	54,865	-	54,865	-	-	-
Depreciation	437,639	-	437,639	478,743	-	478,743
Audit fees	-	19,200	19,200	-	10,528	10,528
Accountancy	-	11,186	11,186	-	4,895	4,895
Legal and professional	-	52,619	52,619	-	78,050	78,050
	2,994,165	83,005	3,077,170	3,592,025	93,473	3,685,498
Analysed between						
Charitable activities	2,994,165	83,005	3,077,170	3,592,025	93,473	3,685,498

Governance costs includes payments to the auditors of £19,200 (2024 - £10,528) for audit fees.

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	19,200	10,528
Depreciation of owned tangible fixed assets	437,639	478,743

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable Activities	35	30
Administration	5	5
Total	40	35

Employment costs	2025 £	2024 £
Wages and salaries	982,912	815,030
Social security costs	107,539	48,445
Other pension costs	35,945	12,636
	1,126,396	876,111

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other expenditure	-	3,401

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2025	46,083,938	90,640	527,299	16,250	46,718,127
Additions	-	33,105	12,883	-	45,988
Disposals	-	-	(53,721)	-	(53,721)
At 31 December 2025	46,083,938	123,745	486,461	16,250	46,710,394
Depreciation and impairment					
At 1 January 2025	1,516,188	63,299	349,077	6,500	1,935,064
Depreciation charged in the year	379,047	21,987	60,216	3,250	464,500
Disposals	-	-	(26,861)	-	(26,861)
At 31 December 2025	1,895,235	85,286	382,432	9,750	2,372,703
Carrying amount					
At 31 December 2025	44,188,703	38,459	104,029	6,500	44,337,691
At 31 December 2024	44,567,750	27,341	178,222	9,750	44,783,063

Certain freehold land and buildings included above were recognised using a previous Historic Cost valuation as a deemed cost on transition to the SORP. The net book value disclosure for the Park Avenue Gurdwara and Guru Nanak Road Gurdwara, and School buildings for 2025 is £36,009,487(2024 - £36,388,534).

Included in Freehold land and building are residential properties that generate rental income. These were subject to an independent professional valuation in March 2022 and the accounts were updated to reflect this valuation.

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	88,874	8,391
Prepayments and accrued income	180,871	60,390
	269,745	68,781

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	56,628	17,789
Trade creditors	86,925	76,927
Other creditors	80,148	51,412
Accruals and deferred income	53,057	41,056
	276,758	187,184

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	11,699,297	65,970	(51,920)	11,713,347

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	11,684,297	67,490	(52,490)	11,699,297

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	34,855,973	5,073,159	(4,713,108)	35,216,024

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	35,429,997	4,693,881	(5,267,905)	34,855,973

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	32,624,344	11,713,347	44,337,691
Current assets/(liabilities)	2,591,680	-	2,591,680
	35,216,024	11,713,347	46,929,371

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	33,083,766	11,699,297	44,783,063
Current assets/(liabilities)	1,772,207	-	1,772,207
	34,855,973	11,699,297	46,555,270

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Cash generated from operations	2025 £	2024 £
Surplus/(Deficit) for the year	374,101	(559,024)
Adjustments for:		
Investment income recognised in statement of financial activities	(23,503)	(46,500)
Loss on disposal	26,860	-
Depreciation and impairment of tangible fixed assets	464,500	478,743
Movements in working capital:		
Increase in debtors	(200,964)	(44,289)
Increase in creditors	89,574	38,383
Cash generated from / (absorbed by) operations	730,568	(132,687)

22 Analysis of changes in net funds

The charity had no material debt during the year.