Regulator issues formal warning to Slough gurdwara as it concludes case

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The Charity Commission has concluded its review of allegations of accounting failures and political activity at Sri Guru Singh Sabha, Slough.

Sri Guru Singh Sabha, Slough was set up to advance the Sikh religion and promote education in the Punjabi language and culture, primarily through operating a Sikh Gurdwara in Berkshire.

The charity regulator for England and Wales has concluded its case reviewing allegations of political activity at the charity, alongside wider governance concerns. Regulatory action has been taken in response to the charity’s persistent failure to file its accounts on time, across five non-consecutive years.

The Commission has issued the charity with an Official Warning over these lapses in financial reporting, while recognising that most of the current trustees were not in post when the failures took place.

After the matter arose as part of this case, the regulator also determined that Khalistan boards displayed by this charity did not constitute a breach of charity law.

Background

In November 2019, concerns were raised with the Commission over alleged political activity on the charity’s premises. The Commission began gathering and assessing information which led to the opening of a regulatory compliance case the following month.

In April 2020, the Commission met with representatives of the charity to better understand how the display of two boards referencing Khalistan at the charity’s premises furthered its objects.

Khalistan holds theological importance in the Sikh faith however, to some, it represents advocation for an independent Sikh state. The regulator looked to understand the context in which Khalistan was displayed on the premises.

This meeting also enabled the regulator to discuss additional concerns it had identified during its assessment, including the charity’s persistent late filing of accounting information.

Following this, the Commission continued to gather information and consulted a number of stakeholders to inform its response.

Findings and action taken

The regulator determined that governance weaknesses at the charity required remedial action.

The charity also repeatedly filed its annual accounting documents late for the financial years 2017, 2019, 2021, 2022 and 2024. In addition, auditors raised concerns about certain aspects of the charity’s accounts for financial years 2022 and 2024, highlighting further weaknesses which needed to be addressed through remedial steps. This included introducing better controls for banking cash donations and adopting a proper accounting system.

As a result of its findings, the Commission issued a regulatory action plan in December 2024 to the charity's trustees which included, but was not limited to, the following:

1. improving the charity's Governing Document to clarify processes around the appointment and removal of trustees, and managing disputes.
2. implementing a safeguarding policy and introducing procedures, such as Disclosure and Barring Service checks.
3. supplying outstanding financial information and annual accounting documents, and ensuring future accounts are not filed late.

The charity has acted on the regulatory action plan and as such, the Commission is closing its case.

However, the Commission has determined that the repeated late filing of accounting documents, some aspects of which the charity's auditors found concerning, amounts to a breach of trust or duty and / or other misconduct and / or mismanagement. As a result, the regulator has issued the charity with an Official Warning.

Display of Khalistan boards

During the course of its case, the Commission sought evidence and views from several sector representatives, stakeholders and specialists to effectively assess a complaint it received which claimed, by displaying Khalistan boards, the charity was in breach of charity law regarding political activity. The Commission also received representations from MPs with an interest in the subject.

Following substantial review of the evidence, last year, the regulator accepted that Khalistan has an important religious meaning within Sikhism. In this case, the Khalistan boards displayed by the charity simply displayed the word Khalistan, without other wording or any image. They did not contain material promoting Khalistan as an independent state. As such, the regulator concluded that the charity is acting within its religious objects.

Promoting the creation of Khalistan as an independent state is a political activity as it is aimed at securing a change in policy in India as it relates to its sovereignty. If the charity had been carrying out such activity this would not have been compatible with advancing the charity's religious objects. Such activity would be a breach of charity law and the Commission's guidance on campaigning and political activity.

Joshua Farbridge, Head of Compliance Visits and Inspections, said:

> Trustees have a duty, in law, to file their accounting information on time and owe it to their beneficiaries and the public to be transparent and accountable. This charity failed to meet this duty repeatedly and so we have acted – by issuing a formal warning.
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> Our case, which assessed a number of concerns raised, has now come to an end. We are satisfied, based on evidence supplied by the charity, that steps have been taken to address governance weaknesses. The charity can now move forward in a stronger position.

He added:

> This case involved a complex and sensitive matter regarding the display of 'Khalistan

boards'. It required time for us to thoroughly review a substantial amount of material and consult with experts and stakeholders. This finding will help bring clarity to others – ensuring religious charities are freely able to honour an important aspect of their faith without breaching the laws that apply to all registered charities.

ENDS

Notes to editors:

1. The Charity Commission is the independent, non-ministerial government department that registers and regulates charities in England and Wales. Its ambition is to be an expert regulator that is fair, balanced, and independent so that charity can thrive. This ambition will help to create and sustain an environment where charities further build public trust and ultimately fulfil their essential role in enhancing lives and strengthening society. Read further information about what the Commission does.
2. The Charity Commission issued the Official Warning on 4th March 2026 under section 75A of the Charities Act 2011.
3. Registered charities must provide information annually to the Commission, the rules of which vary according to a charity's size and structure. All trustees are legally responsible for making sure their charity's annual return is completed on time.
4. Political campaigning, or political activity by registered charities, must be undertaken by a charity only in the context of supporting the delivery of their charitable purposes. For more on campaigning and political guidance for charities, visit https://www.gov.uk/government/publications/speaking-out-guidance-on-campaigning-and-political-activity-by-charities-cc9/speaking-out-guidance-on-campaigning-and-political-activity-by-charities

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