

The Sikh Association Manchester

Report and financial statements for the
year ended 30 April 2019

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2019

Reference and administrative information for the year
ended 30 April 2019

Charity number 511024

Registered office and operational address 32 Derby Street
Manchester M8
8RY

Trustees Trustees who served during the year and up to the date of this report were as follows:
Mr Pawanbir Singh
Mr Manjit Singh Mehta
Mr Baljeet Singh Saluja
Mr Varinder Bir Singh
Mrs. Daljit Kaur Manku

Bankers Barclays Bank
Manchester

Independent Jennifer Daniel FCCA, Slade & Cooper Limited

Examiner Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2019

The trustees present their report and the unaudited financial statements for the year ended 30 April 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trust deed defines the charity's objective as being:

1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social center.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
4. To provide, in the interest of social welfare, facilities for recreation, sport, leisure and education with the primary objective of improving conditions and well-being of in particular, but not exclusively, the members of the Sikh community.

The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of The Sikh Association Manchester.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

The Gurdwara has regular visits from schools and colleges of all faiths. The purpose of these visits is to allow students to enhance their understanding of Sikhism and the purpose of a Gurdwara. They are also offered langar.

The Sikh Association Manchester has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken

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to uphold the health and safety of volunteers who help in the cooking. New commercial refrigeration unit and cutting machine have been installed as per requirements.

The entire heating system has been changed with installation and commissioning of two new commercial boilers one for each floor of the premises. As per requirement, new radiators and pipework have also been installed. The primary objective of this project is to make the heating efficient and cost effective in the premises.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from top Sikh centers in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days. On the May bank holiday weekend, we worked with the four other Gurdwaras in Manchester to celebrate Vaisakhi with a Nagar Kirtan (Sikh parade). It was a daylong event where the procession visited all the five Gurdwaras in Manchester and the Town Hall where it was received by the Lord Mayor of Manchester.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. Most classes are operated at a beginner, intermediate and expert teaching level. The Gurdwara has held multiple congregations led by the student performers, under the guidance of their teachers, to showcase their learning. In addition, sports day events and the annual trip for children had also been organized.

Financial review

During the year, the Association received donations income of £72,435 while expenditure in the year was £71,159. Bank and cash balance at the yearend were £22,972.

All funds are unrestricted, and it is our policy to maintain a reserve of £6000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is an unincorporated charity registered on 01/5/ 1975 in England and Wales. The charity is constituted under a constitution dated 01/06/2000. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Association elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee includes a Chairman, Secretary and Treasurer. Two out of these three officers are the signatories for all the bank accounts and cheques. The committee has the responsibility manage the day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

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Statement of responsibilities of the trustees

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper 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. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 30th May 2019 and signed on their behalf by

28th May 2020
Manjit Singh
Treasurer

Independent examiners report
to the trustees of
The Sikh Association Manchester

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2019 which are set out on pages 7 to 9.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Jennifer Daniel FCCA DChA
Slade & Cooper Limited
Green Fish Resource Centre, 46-50 Oldham Street
Manchester, M4 1LE

Date 13/07/2020

The Sikh Association Manchester
Statement of Assets and Liabilities as of
30 April 2019

Income and Expenses statement

	2018-19	2017-18
Income and Donations	£	£
Golak & Receipts	56,020	66,277
Standing orders	8,179	4,376
Building Funds	0	197
Activities	750	0
Bank interest	0	0
General donations	7,486	0
Total Income	72,435	70,850
Expenses	£	£
Ragis	8,258	18,689
Donations	0	2,300
Education activities	3,925	1,205
Kitchen expenses	6,588	8,034
Other charitable activities	2,026	0
Charitable activities	20,797	30,227
Postage & stationery	350	0
Pest control & Cleaning	360	0
Internet & Telephone	275	0
Insurance	1,158	1,268
Repairs and Maintenance	516	3,180
Gas & elec	13,559	15,490
Mortgage	14,400	14,400
Bank charges	0	0
Depreciation	0	0
Accountancy	0	821
Water rates	2,854	0
Waste management	1,641	0
Building repairs	0	17,888
General staffing	9,473	0
General expenses	5,775	2,133
Unknown - Cheques	0	0
Administration & Management	50,362	55,180

The Sikh Association Manchester

Total Expenses	71,159	85,408
<i>Transfer to general funds</i>	1,276	-14,558
Bank and cash at the start of the year	21,696	36,253
Bank and cash at the end of the year	22,972	21,696
	2019	2018
Bank and Cash	£	£
Cash in Bank	21,406	21,036
Petty cash	1,566	660
	22,972	21,696
Assets retained	466,669	466,669
Liabilities		
Loan - secured	100,000	100,000
Mortgage	89,996	104,364
	189,996	204,364
Assets		
Freehold 32 Derby street Manchester	448,305	448,305
Fixtures and fittings	18,364	18,364
	466,669	466,669

Approved by the trustees on 30th Aug 2019 and signed on their behalf by:



Mr Manjit Singh (Treasurer)

**Notes to the accounts
for the year ended 30 April 2018**

1 Accounting basis

The financial statements have been prepared on a receipts and payments basis.

2 Assets retained for use of the charity

Fixed assets retained for the use of the charity include the following:

	2019 £	2018 £
Freehold at 32 Derby Street Manchester	448,305	448,305
Fixtures and fittings	18,364	18,364
	<hr/>	<hr/>
	466,669	466,669
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3 Trustees' expenses

No expenses were paid to trustees during the year (2017: nil).