

Charity Number: 511024

The Sikh Association Manchester

Report and financial statements
For the year ended 30 April 2017

The Sikh Association Manchester
Reference and administrative information
for the year ended 30 April 2017

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:

| | |
|-------------------------|-----------|
| Mrs Rajwant Kaur | Secretary |
| Mrs Daljeet Kaur | |
| Mr Jaswant Singh | Treasurer |
| Dr Rimi Bhatia | |
| Mrs Balveer Della Penna | |

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 2017

The trustees present their report and the unaudited financial statements for the year ended 30 April 2017.

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 deeds defines the charity's object as being

1. The object of the association shall be to advance the Sikh religion by the provision and maintenance of a Gurdwara for worship, the celebration of Sikh religious festivals and the conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observances and by such other means the Management Committee shall think fit. This will include advancement of the Sikh Religion and in concretion therewith to acquire, equip, furnish and hold properties for use as a Sikh Temple and a community/social centre.
2. To further the religious and charitable work of the congregations assembling in worship in the said Gurdwara.
3. To provide in the interest of social welfare and education facilities for recreation, sport, leisure and education with the object of improving the 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 looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. 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 and who it tries to help are described below. All its charitable activities focus on all and are undertaken to further The Sikh Association Manchester charitable purposes for the public benefit.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all our activities, we have considered the Charity Commission's guidance on public benefit and particular, the specific guidance on charities for the advancement of religion. In this regard, we have focused on ensuring that the Gurdwara is accessible to the public on every day of the year. The free kitchen or langar has been open to all regardless of their age, race, status or religion.

The Gurdwara has regular visits from schools and colleges from all faiths. The purpose of these visits allows children and young adults to further understand Sikhism and the purpose of a Sikh Temple, they are also provided with langar.

The Sikh Association Manchester has continued to maintain and improve on the facilities on the Gurdwara. Building on the improvements to the facilities from previous year, we have built an additional

The Sikh Association Manchester

Trustees' annual report

for the year ended 30 April 2017

room for use by visiting Priests and for members when stay when helping out during Akhand Path or other overnight programmes. We introduced a fixed fee of £301.00 for the Saturday langar sewa and it has proven to be popular with the congregation.

We have also with the help of our local councillors secured planning permission for installing a disabled access ramp at the entrance on Stock Street and it scheduled for installation this summer. Also we have secured planning permission for the first floor windows this will allow natural light to be used and help with energy saving.

The main industrial cooker which is used to prepared langar has been refurbished. We have also managed to have the Gurdwara's main commercial boilers serviced and have improved the heating radiators downstairs. The security and convenience for the Gurdwara, Public and Granthi has been improved at adding an intercom system to Derby Street and Stock Street entrances. We have also added sixteen more cameras to the existing sixteen this now give more overall security on the Gurdwara building.

The religious programme has been enhanced with good selection Kirtan performers and scholars from top Sikh centres in India and other parts of the world. We have also celebrated the festivals to mark Vaisakhi, birthdays of our Gurus and other important dates on the Sikh calendar. On the 30th of April 2017 we worked with the four other Gurdwaras in Manchester to celebrate Vaisakhi with a Nagar Kirtan (A Sikh parade which was a daylong event where 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 and music classes have continued to grow. We now employ a teacher for the Tabla to cope with the increase in demand for places on the courses. The students have also participated in a non-residential two day camp at the Gurdwara where they learnt about the practical aspects of being a good Sikh. We have also held several Akhand Paths without contributions from paid granthis and continued monthly Sehaj path for Sangrand programme which is totally done by volunteers which is becoming more popular with an increasing attendance. There is a need to look at the classroom provision as the number of students is increasing and there is a need for more spaces for the lessons.

We are in the process of looking for an additional Granthi to build on the services provided at the Gurdwara. The Gurdwara has fortnightly sessions for Adults, which focuses on learning about the Sikh religion by sharing knowledge and experiences. It has more than 20 regular participants. These are held on Tuesday mornings.

Financial review

Reserves policy

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.

The Sikh Association Manchester
Trustees' annual report
for the year ended 30 April 2017

Structure, governance and management

The organisation is an unincorporated charity registered as a charity on 01/5/ 1975 in England and Wales.

The charity is constituted under a constitution 01/06/2000. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note no expenses are claimed to the accounts.

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 is open 9 members including a Chairman, Secretary and Treasurer. These three officers are the signatories for all the bank accounts and cheques payments made.

The committee as a whole 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.

The Sikh Association Manchester
Trustees' annual report
for the year ended 30 April 2017

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 _____ and signed on their behalf by

Jaswant Singh

Treasurer

Independent examiner's report
to the members of
The Sikh Association Manchester

I report on the accounts of the charity for the year ended 30 April 2017 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Daniel FCCA
Slade & Cooper Ltd.
Chartered Certified Accountants
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Date

The Sikh Association Manchester
Receipts and Payments Accounts
for the year ended 30 April 2017

| | 2017 £ | 2016 £ |
|--|-----------|-----------|
| Receipts | | |
| Golak and receipts | 60,045 | 65,706 |
| Standing orders and direct credits | 12,564 | 14,033 |
| Virgin giving | 638 | 608 |
| | 73,247 | 80,347 |
| Total receipts | 73,247 | 80,347 |
| Payments | | |
| <i>Charitable expenditure</i> | | |
| Raagis, Pathis and wages | 16,543 | 15,500 |
| Kitchen expenses and equipment | 6,031 | 9795 |
| Office and administration | 239 | 20 |
| Insurance | 1,155 | 1,178 |
| Repairs and maintenance | 3,891 | 6,521 |
| Utilities | 12,723 | 15297 |
| Mortgage payments | 14,368 | 14,369 |
| HMRC | 2,537 | - |
| Accountancy and independent examination | 678 | 1,290 |
| Building works | 11,601 | 25,427 |
| Educational | 1,124 | 433 |
| Donations | 1,200 | 2,204 |
| Miscellaneous Expenses | - | 317 |
| | 72,090 | 92,351 |
| Total payments | 72,090 | 92,351 |
| Net receipts for the year | 1,157 | (12,004) |
| Bank and cash balances at start of year | 35,096 | 47,100 |
| | £ 36,253 | £ 35,096 |
| Bank and cash balances at end of year | £ 36,253 | £ 35,096 |

All of the charity's funds are unrestricted.

The Sikh Association Manchester
Statement of Assets and Liabilities
as at 30 April 2017

| | Note | 2017 £ | 2016 £ |
|---|------|-----------|-----------|
| Cash funds | | | |
| Cash at bank | | 35,551 | 34,881 |
| Petty cash | | 702 | 215 |
| | | 36,253 | 35,096 |
| | | 36,253 | 35,096 |
| | | | |
| Assets retained for use of the association | 2 | 466,669 | 466,669 |
| | | 466,669 | 466,669 |
| | | 466,669 | 466,669 |
| | | | |
| Liabilities | | | |
| Loan - secured | | 100,000 | 100,000 |
| Mortgage | | 118,732 | 133,100 |
| | | 218,732 | 233,100 |
| | | 218,732 | 233,100 |

Approved by the trustees on

and signed on their behalf by:

Mr Jaswant Singh (Treasurer)

The Sikh Association Manchester

Notes to the accounts for the year ended 30 April 2017

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:

| | 2017 £ | 2016 £ |
|--|-------------|-------------|
| Freehold at 32 Derby Street Manchester | 448,305 | 448,305 |
| Fixtures and fittings | 18,364 | 18,364 |
| | <hr/> | <hr/> |
| | 466,669 | 466,669 |
| | <hr/> <hr/> | <hr/> <hr/> |

3 Trustees' expenses

No expenses were paid to trustees during the year (2016: nil).