

# The Sikh Association Manchester

Report and financial statements  
for the year ended 30 April 2018

The Sikh Association Manchester  
Reference and administrative information  
for the year ended 30 April 2018

**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 Gurmit Singh Ranshi  
Mr Charanjit Singh Heera  
Mr Kevl Singh  
Mr Amar Singh Egan

**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 2018**

The trustees present their report and the unaudited financial statements for the year ended 30 April 2018.

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 advance Sikh religion by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar and conduct of ceremonies including baptism, marriage 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 concretion therewith to acquire, equip, furnish and hold properties for use as a Gurdwara (Sikh Temple) and a community/social centre.
3. To further the religious and charitable work of the congregation assembling in worship in the said Gurdwara (Sikh temple).
4. To provide, in the interest of social welfare and education, 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 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.

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

### **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 30<sup>th</sup> May 2019 and signed on their behalf by

  
Manjit Singh  
Treasurer 24/08/19

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 further their understanding of Sikhism and the purpose of a Sikh Temple. They are also offered langar.

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

The equipment used to prepare langar in the kitchen has been serviced together with the main commercial boilers which has improved the heating capacity of the radiators. New energy efficient lights have been installed in the langar hall.

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 centres in India and other parts of the world are invited on a regular basis.

We regularly celebrate the Sikh festivals to mark Vaisakhi, birthdays of our Gurus and other important dates in the Sikh calendar. 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 and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio.

### **Financial review**

During the year the Association received donations income of £70,850 (2017: £73,247) while expenditure in the year was £85,407 (2017: £72,090). Bank and cash balance at the yearend were £21,696 (2017: £36,253).

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.

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 30<sup>th</sup> April 2018 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 9/10/2019

**The Sikh Association Manchester**  
**Receipts and Payments Accounts**  
**for the year ended 30 April 2018**

	2018 £	2017 £
<b>Receipts</b>		
Golak and receipts	66,277	60,045
Standing orders and direct credits	4,376	12,564
Virgin giving	197	638
	<hr/>	<hr/>
<b>Total receipts</b>	70,850	73,247
	<hr/>	<hr/>
<b>Payments</b>		
<i>Charitable expenditure</i>		
Raagis, Pathis and wages	18,689	16,543
Kitchen expenses and equipment	8,034	6,031
Office and administration	190	239
Insurance	1,268	1,155
Repairs and maintenance	3,180	3,891
Utilities	15,490	12,723
Mortgage payments	14,400	14,368
HMRC	-	2,537
Accountancy and independent examination	821	678
Building works	17,888	11,601
Educational	1,205	1,124
Donations	2,300	1,200
Miscellaneous Expenses	1,942	-
	<hr/>	<hr/>
<b>Total payments</b>	85,407	72,090
	<hr/>	<hr/>
<b>Net receipts for the year</b>	(14,557)	1,157
Bank and cash balances at start of year	36,253	35,096
	<hr/>	<hr/>
<b>Bank and cash balances at end of year</b>	£ 21,696	£ 36,253
	<hr/> <hr/>	<hr/> <hr/>

All of the charity's funds are unrestricted.

**The Sikh Association Manchester**  
**Statement of Assets and Liabilities**  
**as at 30 April 2018**

	Note	2018 £	2017 £
<b>Cash funds</b>			
Cash at bank		21,036	35,551
Petty cash		660	702
		<hr/>	<hr/>
		21,696	36,253
		<hr/>	<hr/>
 <b>Assets retained for use of the association</b>	 2	 466,669	 466,669
		<hr/>	<hr/>
 <b>Liabilities</b>			
Loan - secured		100,000	100,000
Mortgage		104,364	118,700
		<hr/>	<hr/>
		204,364	218,700
		<hr/>	<hr/>

Approved by the trustees on 30<sup>th</sup> Aug 2019 and signed on their behalf by:

 29/8/19

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:

	2018 £	2017 £
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 (2017: nil).