

THE SUNDERLAND SIKH ASSOCIATION

England & Wales · Charity number 1085546

Details

Status Registered

Legal form Other

Registered 2001-03-14

Register [View on the Charity Commission register](#)

Contact

Address 2 The Cloisters
Sunderland
SR2 7BD

Phone 07568561808

Activities

Objects: 1 TO ADVANCE THE SIKH RELIGION BY A) PROPAGATING THE TEACHINGS OF THE TEN GURUS AND SRI GURU GRANTH SAHIB B) MAINTAINING A LIBRARY AND READING ROOM C) ENCOURAGING AND PROMOTING THE STUDY OF THE SIKH RELIGION AMONGST THE PUBLIC AND SOCIAL CULTURAL DIALOGUE 2 TO PROMOTE THE BENEFIT OF THE INHABITANTS AND PRIMARILY THE SIKH INHABITANTS OF SUNDERLAND AND TYNE AND WEAR WITHOUT DISTINCTION OF SEX OR SEXUAL ORIENTATION RACE POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER WITH THE SAID INHABITANTS THE LOCAL AUTHORITIES AND VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO A) ADVANCE THE EDUCATION OF THE SAID INHABITANTS AND B) PROVIDE FACILITIES FOR THE RECREATION OR OTHER LEISURE-TIME OCCUPATION FOR THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE 3 ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS 4 PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

Activities: Advancing the Sikh religion by:- 1) Propagating the teachings of the ten Gurus and Sri Guru Granth Sahib 2) Maintaining a library and reading rooms 3) Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** SUNDERLAND AND TYNE AND WEAR
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£214,130	£161,480	-	-
2024-03-31	£220,909	£140,385	-	-
2023-03-31	£153,733	£79,728	-	-
2022-03-31	£157,588	£157,588	-	-
2021-03-31	£123,931	£80,495	-	-
2020-03-31	£122,528	£97,361	-	-
2019-03-31	£121,872	£102,835	-	-

Trustees

Name	Role	Appointed
AVTAR SINGH KANG		
Gursewak Singh Deshi		2018-06-01
Jarnail Singh Batth		2018-06-01
MOHINDER SINGH DULAY		

Accounts

THE SUNDERLAND SIKH ASSOCIATION

A CHARITABLE UN-INCORPORATED ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

THE SUNDERLAND SIKH ASSOCIATION
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THE SUNDERLAND SIKH ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Avtar Singh Kang Mahinder Singh Dulay Jarnail Singh Baath Gurusewk Sigh Dhesi
Charity Number	1085546
Registered Office	The Cloisters (Off Ryhope Road) Sunderland SR2 7ED
Secretaries	Manjit Singh Cheema
Treasure	Mohinder Singh Atkar
Chairman	Surjeet Singh Sangha
Independent Examiner	Muhammad Saeed

THE SUNDERLAND SIKH ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2025.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by its constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

- Advance the education of the said inhabitants
- Provide facilities for the recreation of other leisure-time occupation for the said inhabitants in the interests of their social welfare with the object of improving their conditions of life.
- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out in the accompanying financial statements. The Trustees intend to continue developing and improving the charity's activities and services in support of its objectives and the needs of the community.

Financial results

The financial results for the year are set out in the Statement of Financial Activities and accompanying notes to the accounts. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received. The Trustees are satisfied with the financial position of the charity and believe that it remains well placed to continue its charitable activities.

Reserves

The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity shall be retained and applied towards future projects, maintenance requirements, development opportunities and the furtherance of the charity's objectives.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;

Married to a person as above; or

A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid the annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

This report was approved by the trustees and signed on its behalf by:

Surjeet Singh Sangha
President

Date : **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of The Sunderland Sikh Association

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 Mar 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Name: **Muhammad Saeed**

Date: **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	210,143.00	210,143.00	217,038.70
Other	3	3,987.17	3,987.17	3,870.46
Total		214,130.17	214,130.17	220,909.16
Expenditure on:				
Other	4	161,480.95	161,480.95	140,385.49
Total		161,480.95	161,480.95	140,385.49
Net income		52,649.22	52,649.22	80,523.67
Net movement in funds		52,649.22	52,649.22	80,523.67
Reconciliation of funds:				
Total funds brought forward		930,817.63	930,817.63	850,293.96
Total funds carried forward		983,466.85	983,466.85	930,817.63

THE SUNDERLAND SIKH ASSOCIATION

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	5	382,553.84	382,553.84	368,466.52
Total fixed assets		382,553.84	382,553.84	368,466.52
Current assets				
Debtors	6	497.89	497.89	427.00
Cash at bank and in hand	7	602,792.57	602,792.57	563,698.51
Total current assets		603,290.46	603,290.46	564,125.51
Creditors: amounts falling due within one year	8	2,377.45	2,377.45	1,774.36
Net current assets		600,913.01	600,913.01	562,351.15
Total net assets		983,466.85	983,466.85	930,817.67
Funds of the Charity				
Unrestricted funds	9	983,466.85	983,466.85	930,817.63
Restricted funds	9	-	-	-
Endowment funds	9	-	-	-
Total funds		983,466.85	983,466.85	930,817.63

The financial statements were approved by the trustees on 24 June 2026 and signed on its behalf by:

Surjeet Singh Sangha
President

Date : **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity for The Sunderland Sikh Association is a Charitable Un-incorporated Association in Charity Commission for England and Wales. The registered office is The Cloisters (Off Ryhope Road), Sunderland, SR2 7ED.

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	209,643.00	209,643.00	217,038.70
General grants provided by Government/other charities	500.00	500.00	-
Total	210,143.00	210,143.00	217,038.70

3. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank Interest	3,987.17	3,987.17	3,870.46
Total	3,987.17	3,987.17	3,870.46

4. Other Expenditure

Analysis	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Depreciation Charge for the Year - Other Land & Buildings	5,927.24	5,927.24	6,048.21
Depreciation Charge for the Year - Plant & Machinery	197.88	197.88	219.87
Depreciation Charge for the Year - Fixtures & Fittings	1,164.80	1,164.80	1,294.23
Light, Heat & Power	53,798.12	53,798.12	29,430.49
General Insurance	6,109.72	6,109.72	6,109.72
Repairs & Renewals	7,596.42	7,596.42	10,731.87
Telephone, Fax & Internet	470.77	470.77	393.19
Sundry Expenses	159.00	159.00	200.00
Trade and Cleaning	2,632.84	2,632.84	3,001.74
Langar & Refreshments	32,543.54	32,543.54	16,224.70
Depreciation Charge: Improvements to property	5,661.76	5,661.76	3,044.17
General Travel Expenses	1,585.50	1,585.50	125.00
Wages and salaries	24,252.80	24,252.80	43,347.20
Accountancy	1,440.00	1,440.00	1,440.00
Bank Charges	700.38	700.38	667.73
Legal and Professional Fees	5,050.00	5,050.00	11,186.42
Stationery & Postage	152.79	152.79	346.75
Donations	11,500.50	11,500.50	6,503.00
Pension Contributions	536.89	536.89	71.20
Total	161,480.95	161,480.95	140,385.49

5. Tangible Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings	Improvements to property
	£	£	£	£
5.1 Cost or valuation				
At 01 April 2024	403,789.00	9,072.00	61,857.00	160,271.00
Additions	-	-	-	27,039.00
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	403,789.00	9,072.00	61,857.00	187,310.00
5.2 Depreciation and impairments				
At 01 April 2024	107,427.21	7,092.87	50,208.23	101,794.17
Charge for the year	5,927.24	197.88	1,164.80	5,661.76
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	113,354.45	7,290.75	51,373.03	107,455.93
5.3 Net book value				
At 01 April 2024	296,361.79	1,979.13	11,648.77	58,476.83
At 31 March 2025	290,434.55	1,781.25	10,483.97	79,854.07

6. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Trade debtors	427.00	427.00
Pension	70.89	-
Total	497.89	427.00

7. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	2,471.25	155.01
Natwest	185,793.56	196,501.80
HSBC	209,606.79	205,619.60
HSBC 2	204,920.97	161,422.10
Total	602,792.57	563,698.51

8. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Trade creditors	1,440.00	1,440.00
PAYE & Social Security	937.45	209.74
Pension	-	124.62
Total	2,377.45	1,774.36

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	930,817.63	214,130.17	161,480.95	983,466.85

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	850,293.96	220,909.16	140,385.49	930,817.63

Accounts

THE SUNDERLAND SIKH ASSOCIATION

A CHARITABLE UN-INCORPORATED ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

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THE SUNDERLAND SIKH ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Avtar Singh Kang Mahinder Singh Dulay Jarnail Singh Baath Gurusewk Sigh Dhesi
Charity Number	1085546
Registered Office	The Cloisters (Off Ryhope Road) Sunderland SR2 7ED
Secretaries	Manjit Singh Cheema
Treasurer	Mohinder Singh Atkar
Chairman	Surjeet Singh Sangha
Independent Examiner	Muhammad Saeed

THE SUNDERLAND SIKH ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2024.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by its constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

- Advance the education of the said inhabitants
- Provide facilities for the recreation of other leisure-time occupation for the said inhabitants in the interests of their social welfare with the object of improving their conditions of life.
- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out in the accompanying financial statements. The Trustees intend to continue developing and improving the charity's activities and services in support of its objectives and the needs of the community.

Financial results

The financial results for the year are set out in the Statement of Financial Activities and accompanying notes to the accounts. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received. The Trustees are satisfied with the financial position of the charity and believe that it remains well placed to continue its charitable activities.

Reserves

The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity shall be retained and applied towards future projects, maintenance requirements, development opportunities and the furtherance of the charity's objectives.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;

Married to a person as above; or

A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid the annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

This report was approved by the trustees and signed on its behalf by:

Surjeet Singh Sangha
president

Date : **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of The Sunderland Sikh Association

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 Mar 2024 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Name: **Muhammad Saeed**

Date: **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	217,038.70	217,038.70	152,964.00
Other	3	3,870.46	3,870.46	769.00
Total		220,909.16	220,909.16	153,733.00
Expenditure on:				
Other	4	140,385.49	140,385.49	74,005.04
Total		140,385.49	140,385.49	74,005.04
Net income		80,523.67	80,523.67	79,727.96
Net movement in funds		80,523.67	80,523.67	79,727.96
Reconciliation of funds:				
Total funds brought forward		850,293.96	850,293.96	770,566.00
Total funds carried forward		930,817.63	930,817.63	850,293.96

THE SUNDERLAND SIKH ASSOCIATION

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	5	368,466.52	368,466.52	379,073.00
Total fixed assets		368,466.52	368,466.52	379,073.00
Current assets				
Debtors	6	427.00	427.00	427.00
Cash at bank and in hand	7	563,698.51	563,698.51	472,233.96
Total current assets		564,125.51	564,125.51	472,660.96
Creditors: amounts falling due within one year	8	1,774.36	1,774.36	1,440.00
Net current assets		562,351.15	562,351.15	471,220.96
Total net assets		930,817.67	930,817.67	850,293.96
Funds of the Charity				
Unrestricted funds	9	930,817.63	930,817.63	850,293.96
Restricted funds	9	-	-	-
Endowment funds	9	-	-	-
Total funds		930,817.63	930,817.63	850,293.96

The financial statements were approved by the trustees on 24 June 2026 and signed on its behalf by:

Surjeet Singh Sangha
president

Date : **24 June 2026**

THE SUNDERLAND SIKH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Charity for The Sunderland Sikh Association is a Charitable Un-incorporated Association in Charity Commission for England and Wales. The registered office is The Cloisters (Off Ryhope Road), Sunderland, SR2 7ED.

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	217,038.70	217,038.70	152,964.00
Total	217,038.70	217,038.70	152,964.00

3. Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Bank Interest	3,870.46	3,870.46	769.00
Total	3,870.46	3,870.46	769.00

4. Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Depreciation Charge for the Year - Freehold Land & Buildings	-	-	6,171.64
Depreciation Charge for the Year - Other Land & Buildings	6,048.21	6,048.21	-
Depreciation Charge for the Year - Plant & Machinery	219.87	219.87	244.30
Depreciation Charge for the Year - Fixtures & Fittings	1,294.23	1,294.23	1,438.03
Light, Heat & Power	29,430.49	29,430.49	22,926.00
General Insurance	6,109.72	6,109.72	9,061.00
Repairs & Renewals	10,731.87	10,731.87	8,075.00
Telephone, Fax & Internet	393.19	393.19	447.00
Sundry Expenses	200.00	200.00	303.00
Trade and Cleaning	3,001.74	3,001.74	1,030.00
Langar & Refreshments	16,224.70	16,224.70	8,512.00
Depreciation Charge: Improvements to property	3,044.17	3,044.17	8,602.07
Non Domestic Rates	-	-	2,150.00
General Travel Expenses	125.00	125.00	228.00
Wages and salaries	43,347.20	43,347.20	1,520.00
Accountancy	1,440.00	1,440.00	1,440.00
Bank Charges	667.73	667.73	426.00
Legal and Professional Fees	11,186.42	11,186.42	714.00
Stationery & Postage	346.75	346.75	146.00
Donations	6,503.00	6,503.00	571.00
Pension Contributions	71.20	71.20	-
Total	140,385.49	140,385.49	74,005.04

5. Tangible Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings	Improvements to property
	£	£	£	£
5.1 Cost or valuation				
At 01 April 2023	403,789.00	9,072.00	61,857.00	160,271.00
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2024	403,789.00	9,072.00	61,857.00	160,271.00
5.2 Depreciation and impairments				
At 01 April 2023	101,379.00	6,873.00	48,914.00	98,750.00
Charge for the year	6,048.21	219.87	1,294.23	3,044.17
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2024	107,427.21	7,092.87	50,208.23	101,794.17
5.3 Net book value				
At 01 April 2023	302,410.00	2,199.00	12,943.00	61,521.00
At 31 March 2024	296,361.79	1,979.13	11,648.77	58,476.83

6. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2024	Total funds 2023
	£	£
Trade debtors	427.00	427.00
Total	427.00	427.00

7. Cash at bank and in hand

Analysis	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	155.01	2,282.74
Natwest	196,501.80	156,831.78
HSBC	205,619.60	201,749.16
HSBC 2	161,422.10	111,370.28
Total	563,698.51	472,233.96

8. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2024	Total funds 2023
	£	£
Trade creditors	1,440.00	1,440.00
PAYE & Social Security	209.74	-
Pension	124.62	-
Total	1,774.36	1,440.00

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds				
Total	850,293.96	220,909.16	140,385.49	930,817.63

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds				
Total	770,566.00	153,733.00	74,005.04	850,293.96

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The Sunderland Sikh Association
Financial Statements
For the Year Ended 31st March 2023

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**The Sunderland Sikh Association
Legal and Professional Details
For The Year Ended 31st March 2023**

Charity Number 1085546

President: Surjeet Singh Sangha

Vice President: Buta Singh Sangha

General Secretary: Manjit Singh Cheema
Deputy Secretary: Tarsem Singh Thandi
Jaskaran Singh Dhami

Treasurer: Mohinder S Atkar
Deputy Treasurer: Bhajan Singh Aujla
Jitinder Singh Kang

Stage Secretary: Baljeet Singh Sandhu
Deputy Stage Secretary: Manpreet Kaur Khaira

Address: The Cloisters (Off Ryhope Road)
Sunderland
Tyne & Wear
SR2 7ED

Bankers: HSBC
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne & Wear
SR1 3LE

The Sunderland Sikh Association
Executive Committee's Report
For The Year Ended 31st March 2023

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2023.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

- Advance the education of the said inhabitants
- Provide facilities for the recreation of other leisure-time occupation for the said inhabitants in the interests of their social welfare with the object of improving their conditions of life.
- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out on page 8 for the financial statements. A summary of the financial results and the work of the charity are set out below.

Financial results

The charity had total incoming resources in the year of £153,733. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received

After deduction of the resources expended, comprising of the running costs, the total funds carried forward were £850,294. This amount represents unrestricted funds of £850,294, and restricted funds of £0.

Reserves

The general fund generated a small surplus for the year. The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity should be designated for future projects.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;
Married to a person as above; or
A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid an annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

Statement of executive committees' responsibilities for financial statements

The charities Act 1993 requires the executive committee to keep proper books of account in respect of the affairs of the charity, and to prepare financial statements of account for each accounting period consisting of a statement of financial activities and a balance sheet.

The executive committee is also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

In preparing the financial statements the executive committee is expected to:

- Select suitable accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent.
- Follow the recommendations of the Charities Commission and of the accounting profession with regard to form and content of the financial statements or to disclose and explain any departures there from; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

Signed on behalf of the Executive Committee

.....
Surjeet Singh Sangha
President

.....
Manjit Singh Cheema
Secretary

Dated: ..10/01/2024.....

Sunderland Sikh Association
Statement of Financial Activities for the
Year Ended 31st March 2023

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	<u>Total</u> <u>Fund</u> <u>31.3.23</u>	<u>Total</u> <u>Fund</u> <u>31.3.22</u>
<u>Incoming resources</u>					
Grants		0		0	3,740
Interest Received		769		769	29
Donations	(2)	<u>152,964</u>		<u>152,832</u>	<u>153,819</u>
Total Incoming Resources		153,733		153,733	157,588
<u>Resources Expended</u>					
Cleaning and sanitary		1,030		1,030	967
Accountancy		1,440		1,440	1440
Wages & National Insurance	(3)	1,520		1,520	7,571
Rates		2,150		2,150	2,244
Insurance		9,061		9,061	9,482
Printing, Postage & Stationary		146		146	59
Immigration fees		0		0	706
Telephone		447		447	448
Heat, Light & Water		22,926		22,926	8,171
Repairs & Renewals		8,075		8,075	3,204
Sundries		303		303	285
Depreciation		16,456		16,456	16,897
Refreshments		8,512		8,512	2,129
Professional fees		714		714	5,274
Motor expenses		228		228	93
Bank charges		426		426	89
Donations and school		<u>571</u>		<u>571</u>	<u>24,839</u>
Total resources expended		74,005		74,005	83,898
Net Incoming/(Outgoing)incoming		79,728		79,728	73,690
Less Transfers to Capital Assets			-	-	-
Fund balances brought forward		770,566		770,566	696,876
Fund balances carried forward		<u>850,294</u>		<u>850,294</u>	<u>770,566</u>

The notes on pages 10 to 12 form part of the financial statements

The Sunderland Sikh Association
Balance Sheet
As at 31st March 2023

			<u>2023</u>		<u>2022</u>
	<u>Notes</u>	£	£	£	£
Fixed Assets					
Tangible assets	(4)		379,073		395,528
 Current Assets					
Cash at bank		469,951		368,937	
Cash in hand		2,283		2,283	
Debtors		427		5,258	
		<u>472,661</u>		<u>376,478</u>	
 Creditors: Amounts Falling due					
Within one year	(5)	1,440		1,440	
 Net Current Assets			471,221		375,038
 Net Assets			<u>850,294</u>		<u>770,566</u>
 <u>Funds</u>					
Unrestricted	(6)		850,294		770,566
Restricted	(7)		0		0
			<u>850,294</u>		<u>770,566</u>

Approved by the Executive Committee on
And signed on its behalf by:

.....
Surjeet Singh Sangha
President

.....
Manjit Singh Cheema
Secretary

Dated: 10/01/2024.....

The notes on pages 9 to 10 form part of these financial statements

1. Accounting policies

- (a) The accounts are prepared under the historical cost convention. They comply with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities (SORP) and are in accordance with the Financial Reporting Standards for Smaller Entities (effective June 2002).
- (b) General accumulated funds are unrestricted funds available to the charity for its general purpose and include funds designated by the charity for a particular purpose; the use of such designated funds remains at the discretion of the charity's officers and executive committee.
- (c) Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the executive committee of the charity.
- (d) All income and expenditure is accounted for on an accruals basis.
- (e) Donations, grants and legacies are included in the Statement of Financial Activities (SOFA) when:
- The charity becomes entitled to the income and any conditions for receipt are met,
 - The trustees are reasonably certain they will receive it, and
 - The trustees are reasonably certain that the value can be reliably measured.
- (f) Tangible fixed assets are capitalised and included at cost. Depreciation is provided on a reducing balance basis, in order to write off the assets over their expected useful lives, grant aided items are written off over a ten year period on a straight line basis.

The depreciation rates are as follows:

Improvements to property	4%
Buildings	2%
Fixtures and fittings	10%
Equipment	10%
Grant aided improvements	10% straight line

2. Donations

	Unrestricted Fund	Restricted Fund	Total 31.3.23	Total 31.3.22
General donations	<u>152,964</u>	<u>-</u>	<u>152,964</u>	<u>153,819</u>

3. Staff Costs

	31.3.23	31.3.22
Wages & Salaries	<u>1,520</u>	<u>7,571</u>

The average number of employees analysed by functions was

	31.3.23	31.3.22
General	1	1
Teacher/Preacher	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

The executive committee did not receive any remuneration during the year nor were any expenses reimbursed.

The Sunderland Sikh Association
Notes to the Financial Statements
For the year ended 31st March 2023

4. Tangible fixed assets

	Equipment	Improvements To Property	Buildings	Fixtures and Fittings	Total
Cost					
As at 1 April 2022	9,072	160,271	403,789	61,857	634,989
Additions	=	=	=	=	=
At 31st March 2023	<u>9,072</u>	<u>160,271</u>	<u>403,789</u>	<u>61,857</u>	<u>634,989</u>
Depreciation					
At 1 April 2022	6,629	90,148	95,207	47,476	239,460
Charge for year	<u>244</u>	<u>8,602</u>	<u>6,172</u>	<u>1,438</u>	<u>16,456</u>
At 31st March 2023	<u>6,873</u>	<u>98,750</u>	<u>101,379</u>	<u>48,914</u>	<u>255,916</u>
Net Book Value					
At 31st March 2022	<u>2,443</u>	<u>70,123</u>	<u>308,582</u>	<u>14,380</u>	<u>395,528</u>
At 31st March 2023	<u>2,199</u>	<u>61,521</u>	<u>302,410</u>	<u>12,943</u>	<u>379,073</u>

5. Creditors

(a) Creditors: amounts falling due within one year

Other creditors	<u>2023</u>	<u>2022</u>
	1,440	1,440

6. Unrestricted funds

	Balance At 1.4.22	Incoming Resources	Expenditure	Transfers	Balance At 31.3.23
Designated Fund:					
Capital Fund	420,272				420,272
General Fund:					
Income and Expenditure	<u>350,294</u>	<u>153,733</u>	<u>(74,005)</u>	<u>0</u>	<u>430,022</u>
	<u>770,566</u>	<u>153,733</u>	<u>(74,005)</u>	<u>0</u>	<u>850,294</u>

The designated capital fund has been set up to represent the charity's investment in capital expenditure. The fund is charged with depreciation.

7. Analysis of net assets by fund

	Unrestricted Fund	Restricted Fund	Total
Fixed assets	379,073	-	379,073
Net current Assets	<u>471,221</u>	<u>=</u>	<u>471,221</u>
		<u>=</u>	

Accounts

**The Sunderland Sikh
Association
Executive Committee's Report
For The Year Ended 31st March 2021**

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2021.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

- Advance the education of the said inhabitants
- Provide facilities for the recreation of other leisure-time occupation for the said inhabitants in the interests of their social welfare with the object of improving their conditions of life.
- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out on page 8 for the financial statements. A summary of the financial results and the work of the charity are set out below.

Financial results

The charity had total incoming resources in the year of £123,931. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received

After deduction of the resources expended, comprising of the running costs, the total funds carried forward were £696,876. This amount represents unrestricted funds of £696,876, and restricted funds of £0.

Reserves

The general fund generated a small surplus for the year. The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity should be designated for future projects.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;
Married to a person as above; or
A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid an annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

The Sunderland Sikh Association
Financial Statements
For the Year Ended 31st March 2022

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**The Sunderland Sikh Association
Legal and Professional Details
For The Year Ended 31st March 2022**

Charity Number 1085546

President: Surjeet Singh Sangha

Trustees: Mr A S Kang
Mr G S Dhesi
Mr M S Dulay
Mr J S Batth

General Secretary: Buta Singh Sangha

Stage Secretary: Baljeet Singh Sandhu

Treasurer: Mohinder S Atkar

Address: The Cloisters (Off Ryhope Road)
Sunderland
Tyne & Wear
SR2 7ED

Bankers: HSBC
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne & Wear
SR1 3LE

The Sunderland Sikh Association
Executive Committee's Report
For The Year Ended 31st March 2022

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2022.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
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Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

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- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out on page 8 for the financial statements. A summary of the financial results and the work of the charity are set out below.

Financial results

The charity had total incoming resources in the year of £157,588. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received

After deduction of the resources expended, comprising of the running costs, the total funds carried forward were £770,567. This amount represents unrestricted funds of £770,567, and restricted funds of £0.

Reserves

The general fund generated a small surplus for the year. The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity should be designated for future projects.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;
Married to a person as above; or
A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid an annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

Statement of executive committees' responsibilities for financial statements

The charities Act 1993 requires the executive committee to keep proper books of account in respect of the affairs of the charity, and to prepare financial statements of account for each accounting period consisting of a statement of financial activities and a balance sheet.

The executive committee is also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

In preparing the financial statements the executive committee is expected to:

- Select suitable accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent.
- Follow the recommendations of the Charities Commission and of the accounting profession with regard to form and content of the financial statements or to disclose and explain any departures there from; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

Signed on behalf of the Executive Committee

.....
Surjeet Singh Sangha
President

.....
Buta Singh Sangha
Secretary

Dated:

Sunderland Sikh Association
Statement of Financial Activities for the
Year Ended 31st March 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	<u>Total</u> <u>Fund</u> <u>31.3.22</u>	<u>Total</u> <u>Fund</u> <u>31.3.21</u>
<u>Incoming resources</u>					
Grants		3,740		3,740	23,578
Interest Received		29		29	96
Donations	(2)	<u>153,819</u>		<u>153,819</u>	<u>100,257</u>
Total Incoming Resources		157,588		157,588	123,931
<u>Resources Expended</u>					
Cleaning and sanitary		967		967	652
Accountancy		1440		1440	1440
Wages & National Insurance	(3)	7,571		7,571	25,640
Rates		2,244		2,244	1,945
Insurance		9,482		9,482	10,323
Printing, Postage & Stationary		59		59	0
Immigration fees		706		706	608
Telephone		448		448	718
Heat, Light & Water		8,171		8,171	9,924
Repairs & Renewals		3,204		3,204	4,038
Sundries		285		285	310
Depreciation		16,897		16,897	16,442
Refreshments		2,129		2,129	379
Professional fees		5,274		5,274	0
Motor expenses		93		93	0
Bank charges		89		89	0
Donations and school		<u>24,839</u>		<u>8,079</u>	<u>8,076</u>
Total resources expended		83,898		83,898	80,495
Net Incoming/(Outgoing)incoming		73,690		73,690	43,436
Less Transfers to Capital Assets			-	-	-
Fund balances brought forward		696,876		696,876	653,440
Fund balances carried forward		<u>770,566</u>		<u>770,566</u>	<u>696,876</u>

The notes on pages 10 to 12 form part of the financial statements

The Sunderland Sikh Association
Balance Sheet
As at 31st March 2022

			<u>2022</u>		<u>2021</u>
	<u>Notes</u>	£	£	£	£
Fixed Assets					
Tangible assets	(4)		395,528		403,830
Current Assets					
Cash at bank		368,937		285,340	
Cash in hand		2,283		3,545	
Debtors		5,258		6,313	
		<u>376,478</u>		<u>295,198</u>	
Creditors: Amounts Falling due Within one year	(5)	1,440		<u>2,152</u>	
Net Current Assets			375,038		293,046
Net Assets			<u>770,566</u>		<u>696,876</u>
<u>Funds</u>					
Unrestricted	(6)		770,566		696,876
Restricted	(7)		0		0
			<u>770,566</u>		<u>696,876</u>

**Approved by the Executive Committee on
And signed on its behalf by:**

.....
Surjeet Singh Sangha
President

.....
Buta Singh Sangha
Secretary

Dated:

The notes on pages 9 to 10 form part of these financial statements

1. Accounting policies

- (a) The accounts are prepared under the historical cost convention. They comply with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities (SORP) and are in accordance with the Financial Reporting Standards for Smaller Entities (effective June 2002).
- (b) General accumulated funds are unrestricted funds available to the charity for its general purpose and include funds designated by the charity for a particular purpose; the use of such designated funds remains at the discretion of the charity's officers and executive committee.
- (c) Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the executive committee of the charity.
- (d) All income and expenditure is accounted for on an accruals basis.
- (e) Donations, grants and legacies are included in the Statement of Financial Activities (SOFA) when:
- The charity becomes entitled to the income and any conditions for receipt are met,
 - The trustees are reasonably certain they will receive it, and
 - The trustees are reasonably certain that the value can be reliably measured.
- (f) Tangible fixed assets are capitalised and included at cost. Depreciation is provided on a reducing balance basis, in order to write off the assets over their expected useful lives, grant aided items are written off over a ten year period on a straight line basis.

The depreciation rates are as follows:

Improvements to property	4%
Buildings	2%
Fixtures and fittings	10%
Equipment	10%
Grant aided improvements	10% straight line

2. Donations

	Unrestricted Fund	Restricted Fund	Total 31.3.22	Total 31.3.21
General donations	<u>153,819</u>	<u>-</u>	<u>153,819</u>	<u>100,257</u>

3. Staff Costs

	31.3.22	31.3.21
Wages & Salaries	<u>7,571</u>	<u>25,640</u>

The average number of employees analysed by functions was

	31.3.22	31.3.21
General	1	1
Teacher/Preacher	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

The executive committee did not receive any remuneration during the year nor were any expenses reimbursed.

The Sunderland Sikh Association
Notes to the Financial Statements
For the year ended 31st March 2022

4. Tangible fixed assets

	Equipment	Improvements To Property	Buildings	Fixtures and Fittings	Total
Cost					
As at 1 April 2021	9,072	151,675	403,789	61,857	626,393
Additions	=	<u>8,596</u>	=	=	<u>8,596</u>
At 31st March 2022	<u>9,072</u>	<u>160,271</u>	<u>403,789</u>	<u>61,857</u>	<u>634,989</u>
Depreciation					
At 1 April 2021	6,324	81,451	88,910	45,878	222,564
Charge for year	<u>305</u>	<u>8,697</u>	<u>6,297</u>	<u>1,598</u>	<u>16,897</u>
At 31st March 2022	<u>6,629</u>	<u>90,148</u>	<u>95,207</u>	<u>47,476</u>	<u>239,461</u>
Net Book Value					
At 31st March 2021	<u>2,748</u>	<u>70,224</u>	<u>314,880</u>	<u>15,978</u>	<u>403,830</u>
At 31st March 2022	<u>2,443</u>	<u>70,123</u>	<u>308,582</u>	<u>14,380</u>	<u>395,528</u>

5. Creditors

(a) Creditors: amounts falling due within one year

Other creditors	<u>2022</u>	<u>2021</u>
	<u>1,440</u>	<u>2,152</u>

6. Unrestricted funds

	Balance At 1.4.21	Incoming Resources	Expenditure	Transfers	Balance At 31.3.22
Designated Fund:					
Capital Fund	420,272				420,272
General Fund:					
Income and Expenditure	<u>276,604</u>	<u>157,588</u>	<u>(83,898)</u>	<u>0</u>	<u>350,294</u>
	<u>696,876</u>	<u>157,588</u>	<u>(83,898)</u>	<u>0</u>	<u>770,566</u>

The designated capital fund has been set up to represent the charity's investment in capital expenditure. The fund is charged with depreciation.

7. Analysis of net assets by fund

	Unrestricted Fund	Restricted Fund	Total
Fixed assets	395,528	-	395,528
Net current Assets	<u>375,039</u>	<u>=</u>	<u>375,039</u>
		<u>=</u>	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Sunderland Sikh Association

On accounts for the year
ended

31st March 2022

Charity no
(if any)

1085546

Set out on pages

3 to 11

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2022/03 /2021

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

16/12/2022

Name:

Christopher Allison

Relevant professional
qualification(s) or body
(if any):

N/A

Address:

39 St Marks Road, Sunderland

Tyne and Wear

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

**The Sunderland Sikh
Association
Executive Committee's Report
For The Year Ended 31st March 2021**

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2021.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

Objects

The objects of the charity, which is governed by constitution, are to:

Advance the Sikh religion by: -

- Propagating the teachings of the ten Gurus and Sikh Guru Granth Sahib;
- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

- Advance the education of the said inhabitants
- Provide facilities for the recreation of other leisure-time occupation for the said inhabitants in the interests of their social welfare with the object of improving their conditions of life.
- Establish or secure the establishment of a community centre and to maintain and manage the same in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

Review of activities and future developments

The statement of Financial Activities for the year is set out on page 8 for the financial statements. A summary of the financial results and the work of the charity are set out below.

Financial results

The charity had total incoming resources in the year of £123,931. The unrestricted incoming resources mainly comprise of voluntary donations and Government Grants received

After deduction of the resources expended, comprising of the running costs, the total funds carried forward were £696,876. This amount represents unrestricted funds of £696,876, and restricted funds of £0.

Reserves

The general fund generated a small surplus for the year. The Executive Committee has established a policy whereby any surplus unrestricted funds held by the charity should be designated for future projects.

Risk review

The executive committee continually reviews areas of risk to its operation and procedures are implemented to reduce any risks so far as possible.

Executive committee and members

Full membership of the charity, where each member should carry one vote, is open to any person over the age of 18 years interested in furthering the objects, who has paid the annual subscriptions laid down from time to time by the Executive Committee is either:

Of Sikh or Indian Origin;
Married to a person as above; or
A child of a person of the above.

Associate membership of the charity will be open to individuals of the community interested in furthering the objects without distinction of sex, sexual orientation, race, political or other opinions, and who have paid an annual subscriptions fee.

The executive committee consists of not less than 16 nor more than 20 members being:

- The honorary officers (a chairman, a secretary and a treasurer) who must be members of the charity; and
- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

The Sunderland Sikh Association
Financial Statements
For the Year Ended 31st March 2021

Contents

Legal and Administrative Details
Executive Committee's Report
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Financial Statements

**The Sunderland Sikh Association
Legal and Professional Details
For The Year Ended 31st March 2021**

Charity Number 1085546

President: Mrs J Kaur
Vice President: Mr B S Sangha

Trustees: Mr A S Kang
Mr G S Dhesi
Mr M S Dulay
Mr J S Batth

Secretary: Mr P K Dale

Assistant Secretary: Mr J S Khaira

Treasurer: Mr M S Atkar

Assistant Treasurer: Mr A S Badwal

Committee Members: Mr S S Samra
Mr B S Dulay
Mr K K Purewal
Mrs M K Khaira
Mrs N K Mann
Mrs S J K Dhami
Mr S S Sangha
Mr A S Thandi
Mr H S Sanota
Mr J S Phandal
Mr C S Gill
Mr H Singh
Mr MS Randhawa

Address: The Cloisters (Off Ryhope Road)
Sunderland
Tyne & Wear
SR2 7ED

Bankers: HSBC
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne & Wear
SR1 3LE

The Sunderland Sikh Association
Executive Committee's Report
For The Year Ended 31st March 2021

The executive committee has pleasure in submitting their annual report and financial statements for the year ended 31st March 2021.

Structure

The charity is registered as The Sunderland Sikh Association under number 1085546. The principal activity of the charity is to advance the Sikh religion.

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- Maintaining a library and reading rooms;
- Encouraging and promoting the study of Sikh religion amongst the public and social cultural dialogue.

Also to promote the benefit of the inhabitants, primarily the Sikh inhabitants, of Sunderland and Tyne & Wear without distinction of sex or sexual orientation, race or political, religious or other opinions by associating together with the said inhabitants, the local authorities and voluntary and other organisations in a common effort to: -

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A child of a person of the above.

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- Not less than 13 and not more than 17 members elected at the annual general meeting.

The executive committee can, in addition, appoint co-optative members with the provision that no one can be appointed as a co-opted member if, as a result, more than one third of the members of the executive committee would be co-opted members.

The charity has a co-optative sub-committee, the members of which attend the executive committee meetings.

All members of the executive committee shall retire from office together at the end of the first annual general meeting following the date on which they came into office, but they may be re-elected or re-appointed.

Statement of executive committees’ responsibilities for financial statements

The charities Act 1993 requires the executive committee to keep proper books of account in respect of the affairs of the charity, and to prepare financial statements of account for each accounting period consisting of a statement of financial activities and a balance sheet.

The executive committee is also responsible for safeguarding the charity’s assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

In preparing the financial statements the executive committee is expected to:

- Select suitable accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent.
- Follow the recommendations of the Charities Commission and of the accounting profession with regard to form and content of the financial statements or to disclose and explain any departures there from; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

Signed on behalf of the Executive Committee

.....
Mrs J Kaur
President

.....
Mrs PK Dale
Secretary

Dated:

Sunderland Sikh Association
Statement of Financial Activities for the
Year Ended 31st March 2021

	<u>Notes</u>	<u>Unrestricted</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	<u>Total</u> <u>Fund</u> <u>31.3.21</u>	<u>Total</u> <u>Fund</u> <u>31.3.20</u>
<u>Incoming resources</u>					
Grants		23,578		23,578	2,027
Interest Received		96		96	391
Donations	(2)	<u>100,257</u>		<u>100,257</u>	<u>120,110</u>
Total Incoming Resources		123,931		123,931	122,528
<u>Resources Expended</u>					
Cleaning and sanitary		652		652	-
Accountancy		1440		1440	720
Wages & National Insurance	(3)	25,640		25,640	31,913
Rates		1,945		1,945	1,107
Insurance		10,323		10,323	9189
Printing, Postage & Stationary		0		0	101
Immigration fees		608		608	0
Telephone		718		718	672
Heat, Light & Water		9,924		9,924	11,353
Repairs & Renewals		4,038		4,038	13,281
Sundries		310		310	711
Depreciation		16,442		16,442	16,908
Refreshments		379		379	3,421
Subscriptions		0		0	1,045
Donations and school		<u>8,076</u>		<u>8,076</u>	<u>6,940</u>
Total resources expended		80,495		80,495	97,361
Net Incoming/(Outgoing)incoming		43,436		43,436	25,167
Less Transfers to Capital Assets			-	-	-
Fund balances brought forward		653,440		653,440	628,273
Fund balances carried forward		<u>696,876</u>		<u>696,876</u>	<u>653,440</u>

The notes on pages 9 to 10 form part of the financial statements

The Sunderland Sikh Association
Balance Sheet
As at 31st March 2021

			<u>2021</u>		<u>2020</u>
	<u>Notes</u>	£	£	£	£
Fixed Assets					
Tangible assets	(4)		403,830		420,272
 Current Assets					
Cash at bank		285,340		226,822	
Cash in hand		3,545		1,936	
Debtors		6,313		6,570	
		<u>295,198</u>		<u>235,328</u>	
 Creditors: Amounts Falling due					
Within one year	(5)	<u>2,152</u>		<u>2,160</u>	
 Net Current Assets			293,046		233,168
 Net Assets			<u>696,876</u>		<u>653,440</u>
 <u>Funds</u>					
Unrestricted	(6)		696,876		653,440
Restricted	(7)		0		0
			<u>696,876</u>		<u>653,440</u>

Approved by the Executive Committee on
And signed on its behalf by:

.....
Mrs J Kaur
President

.....
Mrs PK Dale
Secretary

Dated:

The notes on pages 8 to 9 form part of these financial statements

**The Sunderland Sikh Association
Notes to the Financial Statements
For the year ended 31st March 2021**

1. Accounting policies

- (a) The accounts are prepared under the historical cost convention. They comply with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities (SORP) and are in accordance with the Financial Reporting Standards for Smaller Entities (effective June 2002).
- (b) General accumulated funds are unrestricted funds available to the charity for its general purpose and include funds designated by the charity for a particular purpose; the use of such designated funds remains at the discretion of the charity's officers and executive committee.
- (c) Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the executive committee of the charity.
- (d) All income and expenditure is accounted for on an accruals basis.
- (e) Donations, grants and legacies are included in the Statement of Financial Activities (SOFA) when:
- The charity becomes entitled to the income and any conditions for receipt are met,
 - The trustees are reasonably certain they will receive it, and
 - The trustees are reasonably certain that the value can be reliably measured.
- (f) Tangible fixed assets are capitalised and included at cost. Depreciation is provided on a reducing balance basis, in order to write off the assets over their expected useful lives, grant aided items are written off over a ten year period on a straight line basis.

The depreciation rates are as follows:

Improvements to property	4%
Buildings	2%
Fixtures and fittings	10%
Equipment	10%
Grant aided improvements	10% straight line

2. Donations

	Unrestricted	Restricted	Total	Total
	<u>Fund</u>	<u>Fund</u>	<u>31.3.21</u>	<u>31.3.20</u>
General donations	<u>100,257</u>	<u>-</u>	<u>100,257</u>	<u>120,110</u>

3. Staff Costs

	<u>31.3.21</u>	<u>31.3.20</u>
Wages & Salaries	<u>25,640</u>	<u>31,913</u>

The average number of employees analysed by functions was

	<u>31.3.21</u>	<u>31.3.20</u>
General	<u>1</u>	<u>1</u>
Teacher/Preacher	<u>1</u>	<u>2</u>
	<u>2</u>	<u>3</u>

The executive committee did not receive any remuneration during the year nor were any expenses reimbursed.

**The Sunderland Sikh Association
Notes to the Financial Statements
For the year ended 31st March 2021**

4. Tangible fixed assets

	Equipment	Improvements To Property	Buildings	Fixtures and Fittings	Total
Cost					
As at 1 April 2020	9,073	151,675	403,790	61,857	626,395
Additions	=	=	=	=	=
At 31st March 2021	<u>9,073</u>	<u>151,675</u>	<u>403,790</u>	<u>61,857</u>	<u>626,395</u>
Depreciation					
At 1 April 2020	6,020	73,515	82,484	44,104	206,123
Charge for year	<u>305</u>	<u>7,936</u>	<u>6,426</u>	<u>1,775</u>	<u>16,442</u>
At 31st March 2021	<u>6,325</u>	<u>81,451</u>	<u>88,910</u>	<u>45,879</u>	<u>222,565</u>
Net Book Value					
At 31st March 2020	<u>3,053</u>	<u>78,160</u>	<u>321,306</u>	<u>17,753</u>	<u>420,272</u>
At 31st March 2021	<u>2,748</u>	<u>70,224</u>	<u>314,880</u>	<u>15,978</u>	<u>403,830</u>

5. Creditors

(a) Creditors: amounts falling due within one year

Other creditors	<u>2021</u>	<u>2020</u>
	2,152	2,160

6. Unrestricted funds

	Balance At 1.4.20	Incoming Resources	Expenditure	Transfers	Balance At 31.3.21
Designated Fund:					
Capital Fund	420,272				420,272
General Fund:					
Income and Expenditure	<u>233,168</u>	<u>123,931</u>	<u>(80,495)</u>	<u>0</u>	<u>276,604</u>
	653,440	123,931	(80,495)	0	696,876

The designated capital fund has been set up to represent the charity's investment in capital expenditure. The fund is charged with depreciation.

7. Analysis of net assets by fund

	Unrestricted Fund	Restricted Fund	Total
Fixed assets	403,830	-	403,830
Net current Assets	<u>293,046</u>	<u>=</u>	<u>293,046</u>
	<u>696,876</u>	<u>=</u>	<u>696,876</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

The Sunderland Sikh Association

**On accounts for the year
ended**

31st March 2021

**Charity no
(if any)**

1085546

Set out on pages

3 to 11

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2021 03/2021

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

27/09/2021

Name:

Christopher Allison

**Relevant professional
qualification(s) or body
(if any):**

N/A

Address:

39 St Marks Road, Sunderland

Tyne and Wear

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.