

SANGAT COMMUNITY ASSOCIATION

England & Wales · Charity number 1094818

Details

Status	Registered
Legal form	Charitable company
Company number	03745367
Registered	2002-11-28
Register	View on the Charity Commission register

Contact

Address	Sangat Centre Marlborough Street Keighley BD21 3HU
Phone	01535610263
Email	sangat1uk@yahoo.com
Website	www.sangatcentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF KEIGHLEY AND THE SURROUNDING AREAS, AND IN PARTICULAR BUT NOT EXCLUSIVELY THE ASIAN INHABITANTS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED THE SANGAT CENTRE) AND TO MAINTAIN AND MANAGE THE SAME, WHETHER ALONE OR IN CO-OPERATION IN WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY IN FURTHERANCE OF THESE OBJECTS.

Activities: Day Centre for the elderly Male/Female.Study Support for childrenAsian Adults with Learning Disabilities.Welfare/Immigration Advice.Job Club & IT ClassesESOL ClassesExercise Classes

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** KEIGHLEY, BRADFORD METROPOLITAN BOROUGH, WEST YORKSHIRE.
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£323,815	£321,751	-	-
2024-03-31	£492,097	£467,602	-	-
2023-03-31	£302,975	£213,721	-	-
2022-03-31	£198,138	£228,626	-	-
2021-03-31	£254,515	£233,174	-	-

Trustees

Name	Role	Appointed
ABDUL GHAFOR		
Asif Yaseen		2021-08-16
Helen Nessa		2023-12-11
MOHAMMED MANIR		
Merban Hussain		2023-12-11
Mohammad Azam		2021-10-18
NASRAIN ALI		2011-12-21
Raza Israil Mr		2020-10-12
SHAFIQ AHMED MALIK		2012-11-28
SHAMIMA TAHIR		
YOUNIS QAMAR		

Accounts

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

Annual Report and Financial Statements for the year ended 31 March 2025



Sangat Community Association

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Sangat Community Association

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Younis Qamar	Company Secretary
Abdul Ghafoor	
Mohammed Manir	
Nasrain Ali	
Shamima Tahir	
Raza Israil	
Shafiq Malik	
Mohammed Azam	
Asif Yaseen	
Merban Hussain	
Helen Nessa	

Senior Management Riasat Ali

Charity number 1094818 Registered in England and Wales

Company number 03745367 Registered in England and Wales

Registered and principal add Bankers

Sangat Centre	HSBC
Marlborough Street	36 North Street
Keighley	Keighley
BD21 3HU	BD21 3SF

Virgin Money
94-96 Briggate
Leeds
LS1 6NP

Solicitors

Walker Foster
63 Kirkgate
Silsden, Keighley
BD20 0PB

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 April 1999. It is governed by a memorandum and articles of association, as amended by special resolution dated 23 September 2002. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Sangat Community Association

Trustees' report for the year ended 31 March 2025

Structure, governance and management continued

Method of recruitment and appointment of trustees

The management Board members, who are the directors of the company, are also the charity's trustees, and are responsible for the overall management of the charitable company.

The Board is elected annually at the Annual General Meeting by the members.

Under the requirements of the memorandum and articles of association, at each Annual General Meeting 50% of the trustees shall retire by rotation, being those who have been longest in office since their last appointment. They may stand down or offer themselves for re-election.

We aim to recruit Board members from the local community, but also welcome nominations from anyone who shares our aims and objectives and who has special knowledge or skills which would strengthen the Board. The Centre Manager discusses the roles and responsibilities of a trustee with potential members and provides an opportunity for them to find out more about the organisation's work and funding. All nominations are taken to the AGM for election.

Trustee induction and training

All new Board members are given the Charity Commission booklet on the roles and responsibilities of being a trustee. They also have the opportunity to attend training and to join in activities.

The details of the charity's trustees who have served during the year are set out on page 2. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 9 to the accounts.

Risk Management

The management Board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Risks to the property and its contents are covered by comprehensive insurance. Project service users, workers and Board members are subject to the policies and procedures that have been approved to minimise all risks. The centre has Professional Indemnity and Employer's and Public Liability Insurance. All these policies are subject to review.

Organisational Structure

The policies and direction of Sangat are determined by the voluntary management Board. The full time centre manager (Riasat Ali) is responsible for the day to day running of the centre with a team of 12 part-time workers and session workers together with a valuable pool of volunteers.

Objectives and activities

The charity's objects

To promote the benefit of the inhabitants of Keighley and the surrounding areas, and in particular but not exclusively the Asian inhabitants, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat 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.

Sangat Community Association

Trustees' report for the year ended 31 March 2025

Objectives and activities continued

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of training and education for the local community.

The charity's main activities

Overview

Our regular activities continue and are well used. These include general advice, immigration & employment advice, benefit advice, development work for women, Social Day Care for the elderly, Health and Well Being for men, Health Awareness programme, Healthy Cooking, Social Day Care for Asian Adults with Learning Disabilities, Job Club and IT, ESOL & Citizenship classes, exercise sessions for men and women and the soup kitchen.

Youth activities

We are continuing to run the Holiday & Food programmes in the school holidays. These have always been very popular. The schemes are packed with fun activities like bowling, cinema, football competitions, multi-sport activities, laser-tag, inflatables and trampoline park visits.

Health

Once again Sangat has delivered an extensive range of projects working alongside other partner organisations. Health awareness was the focus. We are still running Warm Spaces for people who need a space where they can come and have hot food and socialize. We have given out many food parcels to people in need. The funding for the food parcels has been extended.

Achievements and performance

The Sangat Centre has a diverse range of adult education classes including ESOL classes at a range of levels, IT classes, Job Club, including employability skills & CV support, sewing classes and driving theory.

Sangat's Advice staff provide general information and guidance and signposting on issues including statutory benefits, pensions, disability, utility bills, passport applications, school admissions, hospital appointments, visa, nationality, immigration and household expense letters such as mortgage and insurance.

As part of the Special Advice Partnerships Sangat provides specialist immigration advice at OISC Level 1 and general welfare advice.

The Sangat Centre is part of Bradford council's HSF and warm spaces programme, providing and delivering food parcels and warm food on site 4 days a week. We additionally have our own donation programme which allows us to extend the food service to a greater number of families as well as providing non-food items.

Our Social Day Care for the elderly has been running for over 25 years and is very popular. It runs on Wednesdays for women and Thursdays for men. Activities include wellbeing/confidence building sessions, exercise, pampering, educational workshops, external visits and baking.

Our youth activities include weekly karate/kickboxing clubs, weekend football sessions, weekday youth club and a Holiday Playscheme active through Christmas, Easter and summer holidays. We are starting a new long-term girls' only multi-sports programme to encourage greater female participation in sports. This project has come about after a successful trial with the delivery of a girls' badminton group.

The Sangat Centre operates a new parent and toddler group delivering Play & Learn opportunities and supporting with parenting skills as well as signposting to resources and opportunities available for families.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

In 2025 we started long-term Women's and Men's Wellbeing projects running over 3 days and 2 evenings a week to deliver activities aimed at meeting a diverse range of needs and interests. These include creative, craft-based sessions, exercise & sports/team-based activities as well as classroom-based learning activities.

Financial review

The net expenditure for the year was £-2,064, including net income of £15,661 on unrestricted funds and net expenditure of £13,597 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £203,587.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should comprise closure costs for the charity as well as between 3 and 6 months of budgeted total expenditure. Based on 2025/2026 budgeted expenditure this equates to a reserves target of between £62,000 and £124,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees review the policy annually.

We are planning to construct two additional classrooms at the centre and will be seeking funding to support this initiative, as well as the installation of solar panels. A portion of our reserve surplus will be allocated to support these projects.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 15/12/2025

Younis Qamar (Trustee)

Sangat Community Association

Independent examiner's report to the trustees of Sangat Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Rhys North ACA

17/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sangat Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	8,273	221,964	230,237	407,755
Hire charges		43,029	-	43,029	43,189
Contract and fee income		15,830	-	15,830	12,117
Classes		28,828	-	28,828	21,622
Other income		757	-	757	2,919
Investment income		5,134	-	5,134	4,495
Total income		101,851	221,964	323,815	492,097
Expenditure on:					
Salaries and NIC	(3)	64,395	66,479	130,874	122,614
Payroll charges		1,187	-	1,187	1,173
Volunteer expenses		508	952	1,460	1,422
Centre expenses		352	-	352	168
Transport costs		521	745	1,266	4,041
Administration costs		4,325	2,045	6,370	6,928
Freelancer and tutor fees		4,872	5,141	10,013	9,550
Depreciation		14,655	-	14,655	9,706
Independent examination		2,736	-	2,736	2,538
Professional fees		10,569	1,179	11,748	4,623
Insurance		3,340	802	4,142	3,400
Activities		1,957	23,750	25,707	30,655
Building repair and maintenance costs		3,299	161	3,460	4,009
Utilities and rates		16,238	2,736	18,974	27,816
Equipment		588	5,971	6,559	5,101
Bad debts		-	-	-	2,410
Building refurbishment		11,908	70,340	82,248	231,448
Total expenditure		141,450	180,301	321,751	467,602
Net income / (expenditure)		(39,599)	41,663	2,064	24,495
Transfers between funds	(4)	55,260	(55,260)	-	-
Net movement in funds		15,661	(13,597)	2,064	24,495
Fund balances brought forward		426,809	69,606	496,415	471,920
Fund balances carried forward	(4)	442,470	56,009	498,479	496,415

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 238,883	-	238,883	241,149
Total fixed assets	<u>238,883</u>	<u>-</u>	<u>238,883</u>	<u>241,149</u>
Current assets				
Debtors and prepayments	(6) 15,681	567	16,248	41,614
Cash at bank and in hand	(7) 193,005	55,442	248,447	234,841
Total current assets	<u>208,686</u>	<u>56,009</u>	<u>264,695</u>	<u>276,455</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 5,099	-	5,099	21,189
Total current liabilities	<u>5,099</u>	<u>-</u>	<u>5,099</u>	<u>21,189</u>
Net current assets	<u>203,587</u>	<u>56,009</u>	<u>259,596</u>	<u>255,266</u>
Net assets	<u>442,470</u>	<u>56,009</u>	<u>498,479</u>	<u>496,415</u>
Funds				
Unrestricted funds	442,470	-	442,470	426,809
Restricted funds	-	56,009	56,009	69,606
Total funds	<u>442,470</u>	<u>56,009</u>	<u>498,479</u>	<u>496,415</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 15/12/2025

Younis Qamar (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

Tangible fixed assets

Tangible fixed assets costing more than £600 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	-	149,661	149,661	247,245
Good Things Foundation	-	1,000	1,000	-
Groundwork UK	-	20,000	20,000	-
Keighley Asso. for Women & Children's Centre	-	1,025	1,025	-
Keighley & Worth Valley Comm Part. (K&WVCP)	-	5,000	5,000	3,025
Keighley Healthy Living	-	4,000	4,000	-
Race Equality Network	-	450	450	-
Skipton Building Society Charitable Foundation	-	5,770	5,770	-
National Lottery Community Fund (NLCF)	-	19,058	19,058	-
The Leap Bradford	-	2,000	2,000	-
The Wharfedale Foundation	-	14,000	14,000	-
Dept. for Levelling Up, Housing & Comm. (DLUHC)	-	-	-	140,500
West Yorkshire Police Community Trust (WYPCT)	-	-	-	4,000
Other donations	8,273	-	8,273	12,985
	<u>8,273</u>	<u>221,964</u>	<u>230,237</u>	<u>407,755</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	127,002	119,561
Social security costs	6,978	6,335
Employment allowance	(5,000)	(5,000)
Pensions	1,894	1,718
	<u>130,874</u>	<u>122,614</u>

The average number of employees during the year was 10.8, being an average of 5.2 full time equivalent (2024: 12.9, 5.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,894	1,718

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2025

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
K&WVCP - Small Grants Projects	-	5,000	5,000	-	-
DLUHC Levelling up Fund	37,073	-	32,060	(5,013)	-
BMDC - Community Chest	500	-	500	-	-
BMDC - HAF	2,271	19,716	17,925	(1,184)	2,878
Groundwork UK	-	20,000	16,123	(3,877)	-
Good Things Foundation Grant	-	1,000	33	(967)	-
KWVCP Health Champions	2,780	1,025	3,805	-	-
BMDC - Community Buildings	-	4,381	4,114	-	267
Keighley Healthy Living	-	4,000	3,550	(450)	-
BMDC - Keighley Town Fund	-	62,984	43,984	(19,000)	-
BMDC - Youth Club	24,000	-	-	-	24,000
Racial Equality Network	-	450	50	-	400
NLCF - Wellbeing and Get Active	-	19,058	4,927	(4,692)	9,439
Skipton Building Society	-	5,770	561	-	5,209
BMDC - Social Services	2,982	-	2,982	-	-
BMDC - Social Day Centre Men	-	11,918	7,778	(4,140)	-
BMDC - Social Day Centre Women	-	11,918	7,778	(4,140)	-
BMDC - Wellbeing and Health	-	11,918	7,778	(4,140)	-
The Wharfedale Fund	-	14,000	542	(1,642)	11,816
BMDC - Warm Meal Programme	-	26,076	20,061	(6,015)	-
The Leap Bradford Fund	-	2,000	-	-	2,000
BMDC - Pool Table	-	750	750	-	-
	<u>69,606</u>	<u>221,964</u>	<u>180,301</u>	<u>(55,260)</u>	<u>56,009</u>

Fund name	Purpose of restriction
K&WVCP - Small Grants Projects	Towards the Parent & Toddler group, Soul Sisters group and Weekly youth club
DLUHC Levelling up Fund	To support a refurbishment and improvement programme at the Centre. The transfer relates to the capitalisation of fixed assets, as they will be used for the charity's general purposes.
BMDC - Community Chest	Towards community café and family fun sessions.
BMDC - HAF	Towards a holiday and food programme during the summer, Christmas and Easter holidays. The transfer is for a contribution to overhead costs.
Groundwork UK	To hold ESOL(English for Speakers of Other Languages) classes to help ladies gain skills needed for work. The transfer relates to a contribution toward overhead costs and the capitalisation of fixed assets, as they will be used for the charity's general purposes.
Good Things Foundation Grant	To purchase four tablets. The transfer relates to the capitalisation of fixed assets as they will be used for the charity's general purposes.
KWVCP Health Champions	Funding for staffing to spread/deliver health-based information.
BMDC - Community Buildings	Funding towards the Centre's running costs.
Keighley Healthy Living	To fund weekly activity sessions to support physical and mental wellbeing.
BMDC - Keighley Town Fund	Towards a new roof, new internal mezzanine floor, refurbishment of toilets, central heating & boiler upgrade, upgrade of hall windows and electrics/wiring, new floor for hall Update classroom furniture, new external doors, new whiteboards. The transfer is for a contribution to management and overhead costs.
BMDC - Youth Club	Funding for an after-school Tuesday youth club.

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2025

4 Restricted funds (continued)

Fund name	Purpose of restriction
Racial Equality Network	To offer support to understand the barriers & issues faced by the South Asian ethnic minority groups in accessing alcohol & drug treatment and support.
NLCF - Wellbeing and Get Active	Towards Wellbeing and Get Active Project – Men's & women's wellness groups, Girls get active group, Parent & toddlers sessions and a youth club. The transfer relates to the capitalisation of fixed assets, as they will be used for the charity's general purposes.
Skipton Building Society	To purchase sports/arts equipment for the children's, wellbeing and older people programmes.
BMDC - Social Services	Towards day centre run for men and women from Mondays to Thursday.
BMDC - Social Day Centre Men	Towards day centre run for men from Mondays to Thursday. The transfer is for room hire recharges and a contribution towards overhead costs.
BMDC - Social Day Centre Women	Towards day centre run for women from Mondays to Thursday. The transfer is for room hire recharges and a contribution towards overhead costs.
BMDC - Wellbeing and Health	Funding for men and women to tackle mental health issues gain creative skills, build confidence. The transfer is for room hire recharges and a contribution towards overhead costs.
The Wharfedale Fund	To provide tailored ESOL classes, health visits and job club activities for women. The transfer is for a contribution to overhead costs.
BMDC - Warm Meal Programme	To distribute food packs. The transfer is for a contribution towards admin, food preparation and delivery costs including energy costs.
The Leap Bradford Fund	Towards the Get Creative programme – make murals for the main hall, the garden wall and multi arts sessions
BMDC - Pool Table	Towards the cost of a pool table.

5 Tangible assets

	Computer and other equipment	Motor Vehicles	Fixtures & Fittings	Freehold Land & Buildings	Total
Cost	£	£	£	£	£
At 1 April 2024	12,746	20,053	81,939	401,827	516,565
Additions	7,697	-	4,692	-	12,389
Disposals	-	-	(72,889)	-	(72,889)
At 31 March 2025	20,443	20,053	13,742	401,827	456,065
Depreciation					
At 1 April 2024	9,421	20,053	73,218	172,724	275,416
Depn reversed re. disposals	-	-	(69,353)	-	(69,353)
Charge for year	4,343	-	2,496	4,280	11,119
At 31 March 2025	13,764	20,053	6,361	177,004	217,182
Net book value					
At 31 March 2025	6,679	-	7,381	224,823	238,883
At 31 March 2024	3,325	-	8,721	229,103	241,149

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2025

6 Debtors and prepayments	2025	2024
	£	£
Debtors	15,218	6,028
Prepayments	1,030	1,482
Accrued income	-	34,104
	<u>16,248</u>	<u>41,614</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	248,376	233,905
Cash in hand	71	936
	<u>248,447</u>	<u>234,841</u>

8 Creditors and accruals	2025	2024
	£	£
Creditors	-	17,500
Accruals	4,269	3,689
Taxation and social security	830	-
	<u>5,099</u>	<u>21,189</u>

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £50,183 (previous year: £50,183).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	1,280	1,280
In the second to fifth years inclusive	5,120	5,120
Over five years from the balance sheet date	320	1,600
	<u>6,720</u>	<u>8,000</u>

Sangat Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	8,273	12,985	221,964	394,770	230,237	407,755
Hire charges	43,029	43,189	-	-	43,029	43,189
Contract and fee income	15,830	12,117	-	-	15,830	12,117
Classes	28,828	21,622	-	-	28,828	21,622
Other income	757	2,919	-	-	757	2,919
Investment income	5,134	4,495	-	-	5,134	4,495
Total income	101,851	97,327	221,964	394,770	323,815	492,097
Expenditure						
Salaries and NIC	64,395	73,515	66,479	49,099	130,874	122,614
Payroll charges	1,187	1,173	-	-	1,187	1,173
Volunteer expenses	508	914	952	508	1,460	1,422
Centre expenses	352	168	-	-	352	168
Transport costs	521	2,303	745	1,738	1,266	4,041
Administration costs	4,325	6,325	2,045	603	6,370	6,928
Freelancer and tutor fees	4,872	3,701	5,141	5,849	10,013	9,550
Depreciation	14,655	9,706	-	-	14,655	9,706
Independent examination	2,736	2,511	-	27	2,736	2,538
Professional fees	10,569	1,166	1,179	3,457	11,748	4,623
Insurance	3,340	2,524	802	876	4,142	3,400
Activities	1,957	1,302	23,750	29,353	25,707	30,655
Building repair and maint. costs	3,299	2,992	161	1,017	3,460	4,009
Utilities and rates	16,238	11,144	2,736	16,672	18,974	27,816
Equipment	588	2,494	5,971	2,607	6,559	5,101
Bad debts	-	2,410	-	-	-	2,410
Building refurbishment	11,908	-	70,340	231,448	82,248	231,448
Total expenditure	141,450	124,348	180,301	343,254	321,751	467,602
Net income / (expenditure)	(39,599)	(27,021)	41,663	51,516	2,064	24,495
Transfers between funds	55,260	27,333	(55,260)	(27,333)	-	-
Net movement in funds	15,661	312	(13,597)	24,183	2,064	24,495
Fund balances brought forward	426,809	426,497	69,606	45,423	496,415	471,920
Fund balances carried forward	442,470	426,809	56,009	69,606	498,479	496,415

Accounts

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

Annual Report and Financial Statements for the year ended 31 March 2024

SANGAT CENTRE
AN ORGANISATION EMPOWERING THE COMMUNITY



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Sangat Community Association

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Sangat Community Association

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Younis Qamar	Chair	
Abdul Ghafoor		
Mohammed Manir		
Nasrain Ali		
Shamima Tahir		
Raza Israil		
Shafiq Malik	Company Secretary	
Mohammed Azam		
Asif Yaseen		
Merban Hussain		Appointed 11 December 2023
Helen Nessa		Appointed 11 December 2023

Senior Management Riasat Ali

Charity number 1094818 Registered in England and Wales

Company number 03745367 Registered in England and Wales

Registered and principal address	Bankers		Solicitors
Sangat Centre	HSBC	Virgin Money	Walker Foster
Marlborough Street	36 North Street	94-96 Briggate	63 Kirkgate
Keighley	Keighley	Leeds	Silsden, Keighley
BD21 3HU	BD21 3SF	LS1 6NP	BD20 0PB

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 April 1999. It is governed by a memorandum and articles of association, as amended by special resolution dated 23 September 2002. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2024

Method of recruitment and appointment of trustees

The management Board members, who are the directors of the company, are also the charity's trustees, and are responsible for the overall management of the charitable company.

The Board is elected annually at the Annual General Meeting by the members.

Under the requirements of the memorandum and articles of association, at each Annual General Meeting 50% of the trustees shall retire by rotation, being those who have been longest in office since their last appointment. They may stand down or offer themselves for re-election.

We aim to recruit Board members from the local community, but also welcome nominations from anyone who shares our aims and objectives and who has special knowledge or skills which would strengthen the Board. The Centre Manager discusses the roles and responsibilities of a trustee with potential members and provides an opportunity for them to find out more about the organisation's work and funding. All nominations are taken to the AGM for election.

Trustee induction and training

All new Board members are given the Charity Commission booklet on the roles and responsibilities of being a trustee. They also have the opportunity to attend training and to join in activities.

The details of the charity's trustees who have served during the year are set out on page 2. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 10 to the accounts.

Risk Management

The management Board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Risks to the property and its contents are covered by comprehensive insurance. Project service users, workers and Board members are subject to the policies and procedures that have been approved to minimise all risks. The centre has Professional Indemnity and Employer's and Public Liability Insurance. All these policies are subject to review.

Organisational Structure

The policies and direction of Sangat are determined by the voluntary management Board. The full time centre manager (Riasat Ali) is responsible for the day to day running of the centre with a team of 12 part-time workers and session workers together with a valuable pool of volunteers.

Objectives and activities

The charity's objects

To promote the benefit of the inhabitants of Keighley and the surrounding areas, and in particular but not exclusively the Asian inhabitants, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat 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.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2024

Public benefit statement

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit and guidance published by the Commission. We have continued to provide opportunities for local people to say what services they wanted – training and education were high priorities.

The charity's main activities

Overview

Our regular activities continue and are well used. These include general advice, immigration & employment advice, benefit advice, development work for women, social day care for the elderly, health and well being for men, health awareness programme, healthy cooking. social day care for Asian adults with learning disabilities, job club and IT, study support for boys and girls, ESOL & citizenship classes, exercise sessions for men and women and the soup kitchen.

Youth activities

We regularly run the Holiday & Food programmes in the school holidays. These schemes are very popular. The schemes are packed with fun activities like bowling, cinema, football competitions, multi-sport activities, laser-tag, inflatables, and trampoline park visits. Parents were also involved in activities in an initiative to have families spending constructive and fun time together.

Health

Sangat delivered an extensive range of projects with other partner organisations. Health awareness was the focus. We are still providing a warm space for people who need a space where they can come and have hot food and socialise. We gave out many food parcels to people in need. We operated a drop-in advice service for support on cost-of-living issues. We informed people on what grants and benefits they may be entitled and how they could reduce energy costs.

Achievements and performance

Sangat Centre has had an eventful year like always. It remains very popular amongst the local community. The classes and courses are always well attended.

Our exciting projects are very popular and well attended.:

- Souls Sisters – Women's' Pamper Group
- Sangat's Well Being Hub – Get together group for all ages
- Sangat Community Meals – Warm Spaces
- Parent & Toddler Group
- ASK: Musical and Cultural Academy
- Sangat indoor football for kids
- Driving theory classes
- QED Bridging The Gap
- ESOL for Health & Wellbeing
- Household Support Fund

We celebrated the Kings Coronation in May. We organised a funday at the Centre with free food and activities.

Our building project funded by the Department for Levelling Up, Housing and Communities and the Keighley Towns Fund is well under way and due for completion this summer. The project has involved: upgrades to the heating and electrical infrastructure, new mezzanine floor installation, an engineered hard wood floor installation, new bathrooms and toilets, triple glazing windows, IT network and door access system, painting/decorating of all rooms and new carpets and flooring, LED lighting and fire alarm panel and sensors, installation of new interactive whiteboards and IT appliances and Wi-Fi access points across the building.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net income for the year was £24,495, including net income of £312 on unrestricted funds and net income of £24,183 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £185,660.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should comprise closure costs for the charity as well as between 3 and 6 months of budgeted total expenditure. Based on 2024/2025 budgeted expenditure this equates to a reserves target of between £104,000 and £182,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees review the policy annually.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 16/12/2024

Shafiq Malik (Trustee)

Sangat Community Association

Independent examiner's report to the trustees of Sangat Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Rhys North ACA

16/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sangat Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	12,985	394,770	407,755	177,203
Hire charges		43,189	-	43,189	105,884
Contract and fee income		12,117	-	12,117	9,392
Classes		9,180	-	9,180	8,580
Fundraising		-	-	-	591
Other income		15,361	-	15,361	512
Investment income		4,495	-	4,495	813
Total income		97,327	394,770	492,097	302,975
Expenditure on:					
Salaries and NIC	(3)	73,515	49,099	122,614	112,608
Payroll charges		1,173	-	1,173	1,140
Volunteer expenses		914	508	1,422	426
Centre expenses		168	-	168	505
Transport costs		2,303	1,738	4,041	5,863
Administration costs		6,313	603	6,916	5,029
Freelancer and tutor fees		3,701	5,849	9,550	3,131
Depreciation		9,706	-	9,706	4,540
Independent examination		2,511	27	2,538	1,848
Professional fees		1,166	3,457	4,623	10,318
Insurance		2,524	876	3,400	2,628
Sundry expenses		12	-	12	88
Activities		1,302	29,353	30,655	23,042
Building repair and maintenance costs		2,992	1,017	4,009	15,749
Utilities and rates		11,144	16,672	27,816	22,661
Equipment		2,494	2,607	5,101	3,370
Bad debts		2,410	-	2,410	775
Building refurbishment		-	231,448	231,448	-
Total expenditure		124,348	343,254	467,602	213,721
Net income / (expenditure)		(27,021)	51,516	24,495	89,254
Transfers between funds		27,333	(27,333)	-	-
Net movement in funds		312	24,183	24,495	89,254
Fund balances brought forward		426,497	45,423	471,920	382,666
Fund balances carried forward	(4)	426,809	69,606	496,415	471,920

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	241,149	-	241,149	246,209
Total fixed assets		<u>241,149</u>	<u>-</u>	<u>241,149</u>	<u>246,209</u>
Current assets					
Debtors and prepayments	(6)	7,510	34,104	41,614	16,777
Cash at bank and in hand	(7)	181,839	53,002	234,841	213,329
Total current assets		<u>189,349</u>	<u>87,106</u>	<u>276,455</u>	<u>230,106</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	3,689	17,500	21,189	4,395
Total current liabilities		<u>3,689</u>	<u>17,500</u>	<u>21,189</u>	<u>4,395</u>
Net current assets		<u>185,660</u>	<u>69,606</u>	<u>255,266</u>	<u>225,711</u>
Net assets		<u>426,809</u>	<u>69,606</u>	<u>496,415</u>	<u>471,920</u>
Funds					
Unrestricted funds					
General unrestricted funds		426,809	-	426,809	351,497
Designated funds	(9)	-	-	-	75,000
Unrestricted funds		<u>426,809</u>	<u>-</u>	<u>426,809</u>	<u>426,497</u>
Restricted funds		<u>-</u>	<u>69,606</u>	<u>69,606</u>	<u>45,423</u>
Total funds		<u>426,809</u>	<u>69,606</u>	<u>496,415</u>	<u>471,920</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 16/12/2024

Shafiq Malik (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £600 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	-	247,245	247,245	115,849
Dept. for Levelling Up, Housing & Comm. (DLUHC)	-	140,500	140,500	-
Keighley & Worth Valley Comm. Part. (KWVCP)	-	3,025	3,025	-
West Yorkshire Police Community Trust (WYPCT)	-	4,000	4,000	-
Groundwork	-	-	-	19,987
Keighley Town Council	-	-	-	500
National Lottery Community Fund	-	-	-	24,152
Keighley Healthy Living	-	-	-	7,500
Other donations	12,985	-	12,985	9,215
	<u>12,985</u>	<u>394,770</u>	<u>407,755</u>	<u>177,203</u>

3 Staff costs and numbers

	2024	2023
	£	£
Gross salaries	119,561	110,045
Social security costs	6,335	6,071
Employment allowance	(5,000)	(5,000)
Pensions	1,718	1,492
	<u>122,614</u>	<u>112,608</u>

The average number of employees during the year was 12.9, being an average of 5.2 full time equivalent (2023: 11.8, 5.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,718	1,492

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Awards for All	5,709	-	5,088	(621)	-
DLUHC Levelling up Fund	-	140,500	103,427	-	37,073
BMDC Community Chest	250	500	250	-	500
BMDC UKSPF	5,000	-	4,200	(800)	-
BMDC HAF	1,956	18,060	16,720	(1,025)	2,271
KWVCP Health Champions	-	3,025	245	-	2,780
BMDC Household Support Fund	149	-	149	-	-
BMDC Community Building	-	4,238	4,238	-	-
Keighley Healthy Living	7,195	-	7,195	-	-
BMDC Keighley Town Fund	22,106	134,216	147,676	(8,646)	-
BMDC Youth Club	-	24,000	-	-	24,000
BMDC Kings Coronation	-	200	200	-	-
BMDC Social Day Centre	2,982	-	-	-	2,982
BMDC Social Day Centre Men	-	11,154	7,014	(4,140)	-
BMDC Social Day Centre Women	-	11,154	7,014	(4,140)	-
BMDC Health and Wellbeing	-	11,154	7,014	(4,140)	-
Transformation Fund	76	-	76	-	-
BMDC Warm Meal Programme	-	32,569	28,748	(3,821)	-
WYPCT Youth	-	4,000	4,000	-	-
	<u>45,423</u>	<u>394,770</u>	<u>343,254</u>	<u>(27,333)</u>	<u>69,606</u>

Fund name

Awards for All

Purpose of restriction

Deliver creative activities and produce a series of artworks to celebrate the diversity of cultures within Britain. The transfer is for a contribution to overhead costs.

DLUHC Levelling up Fund

To support a refurbishment and improvement programme at the Centre.

BMDC Community Chest

Towards community café and family fun sessions.

BMDC UKSPF

To provide food and household support packs, warm spaces for hot food, advice and support on cost of living. The transfer is for a contribution towards overhead costs.

BMDC HAF

Towards a holiday and food programme during the summer, Christmas and Easter holidays. The transfer is for a contribution to overhead costs.

KWVCP Health Champions

Funding for staffing to spread/deliver health-based information.

BMDC Household Support Fund

To enable the delivery of food parcels.

BMDC Community Building

Funding towards the Centre's running costs.

Keighley Healthy Living

To deliver a lifestyle change programme - exercise sessions and healthy cook and eat sessions.

BMDC Keighley Town Fund

To support a refurbishment and improvement programme at the Centre. The transfer is both for a contribution towards overhead costs and for the capitalisation of fixed assets.

BMDC Youth Club

Funding for an after-school Tuesday youth club.

BMDC Kings Coronation

Funding for an event organised by the Centre to celebrate the King's Coronation.

BMDC Social Day Centre

Towards day centre run for men and women from Mondays to Thursday.

BMDC Social Day Centre Men

Towards day centre run for men from Mondays to Thursday. The transfer is for room hire recharges and a contribution towards overhead costs.

BMDC Social Day Centre Women

Towards day centre run for women from Mondays to Thursday. The transfer is for room hire recharges and a contribution towards overhead

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds continued

Fund name	Purpose of restriction
BMDC Health and Wellbeing	Funding for men and women to tackle mental health issues gain creative skills, build confidence. The transfer is for room hire recharges and a contribution towards overhead costs.
Transformation Fund	To enable consultancy support for business development activities.
BMDC Warm Meal Programme	To distribute food packs. The transfer is for a contribution towards overhead costs including energy costs.
WYPCT Youth	To support the provision of youth work activities.
	All transfers relate to recharges for room hire, overhead costs and management costs unless otherwise stated.

5 Tangible assets

	Computer equipment	Motor Vehicles	Fixtures & Fittings	Freehold Land & Buildings	Total
Cost	£	£	£	£	£
At 1 April 2023	8,100	20,053	81,939	401,827	511,919
Additions	4,646	-	-	-	4,646
At 31 March 2024	12,746	20,053	81,939	401,827	516,565
Depreciation					
At 1 April 2023	5,735	19,852	71,679	168,444	265,710
Charge for year	3,686	201	1,539	4,280	9,706
At 31 March 2024	9,421	20,053	73,218	172,724	275,416
Net book value					
At 31 March 2024	3,325	-	8,721	229,103	241,149
At 31 March 2023	2,365	201	10,260	233,383	246,209

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	6,028	15,053
Accrued income	34,104	-
Prepayments	1,482	1,724
	41,614	16,777

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	233,905	210,917
Cash in hand	936	2,412
	234,841	213,329

8 Creditors and accruals

	2024	2023
	£	£
Creditors	17,500	436
Accruals	3,689	3,959
	21,189	4,395

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2024

9 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Refurbishment and boiler	75,000	-	-	(75,000)	-
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>

Fund name	Reason for designation
Refurbishment and boiler	Designated funds were allocated for the centre's refurbishment and the replacement of a boiler. However, two restricted grants were received for these purposes in 2023 and, as a result, the designated funds have been de-designated.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £50,183 (previous year: £50,439).

Other transactions with trustees or related parties			2024 £	2023 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Jamila Din	Daughter of Alaf Din (Trustee)	Employee	-	703
			<u>-</u>	<u>703</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	1,280	590
In the second to fifth years inclusive	5,120	-
Over five years from the balance sheet date	1,600	-
	<u>8,000</u>	<u>590</u>

Sangat Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	12,985	9,557	394,770	167,646	407,755	177,203
Hire charges	43,189	105,884	-	-	43,189	105,884
Contract and fee income	12,117	9,392	-	-	12,117	9,392
Classes	9,180	8,580	-	-	9,180	8,580
Fundraising	-	591	-	-	-	591
Other income	15,361	512	-	-	15,361	512
Investment income	4,495	813	-	-	4,495	813
Total income	97,327	135,329	394,770	167,646	492,097	302,975
Expenditure						
Salaries and NIC	73,515	42,679	49,099	69,929	122,614	112,608
Payroll charges	1,173	960	-	180	1,173	1,140
Volunteer expenses	914	420	508	6	1,422	426
Centre expenses	168	464	-	41	168	505
Transport costs	2,303	2,824	1,738	3,039	4,041	5,863
Administration costs	6,313	4,152	603	877	6,916	5,029
Freelancer and tutor fees	3,701	1,383	5,849	1,748	9,550	3,131
Depreciation	9,706	4,540	-	-	9,706	4,540
Independent examination	2,511	1,848	27	-	2,538	1,848
Professional fees	1,166	1,841	3,457	8,477	4,623	10,318
Insurance	2,524	2,628	876	-	3,400	2,628
Sundry expenses	12	88	-	-	12	88
Activities	1,302	517	29,353	22,525	30,655	23,042
Building repair and maintenance costs	2,992	6,408	1,017	9,341	4,009	15,749
Utilities and rates	11,144	22,661	16,672	-	27,816	22,661
Equipment	2,494	551	2,607	2,819	5,101	3,370
Bad debts	2,410	775	-	-	2,410	775
Building refurbishment	-	-	231,448	-	231,448	-
Total expenditure	124,348	94,739	343,254	118,982	467,602	213,721
Net income / (expenditure)	(27,021)	40,590	51,516	48,664	24,495	89,254
Transfers between funds	27,333	19,861	(27,333)	(19,861)	-	-
Net movement in funds	312	60,451	24,183	28,803	24,495	89,254
Fund balances brought forward	426,497	366,046	45,423	16,620	471,920	382,666
Fund balances carried forward	426,809	426,497	69,606	45,423	496,415	471,920

Accounts

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

Annual Report and Financial Statements for the year ended 31 March 2023

SANGAT CENTRE
AN ORGANISATION EMPOWERING THE COMMUNITY



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Sangat Community Association

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Sangat Community Association

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Younis Qamar	Chair	
Abdul Ghafoor		
Mohammed Manir		
Nasrain Ali		
Shamima Tahir		
Raza Israil		
Shafiq Malik	Company Secretary	
Alaf Din		Resigned 21 June 2022
Mohammed Azam		
Asif Yaseen		
Senior Management	Riasat Ali	
Charity number	1094818	Registered in England and Wales
Company number	03745367	Registered in England and Wales
Registered and principal address	Bankers	Solicitors
Sangat Centre	HSBC	Walker Foster
Marlborough Street	36 North Street	63 Kirkgate
Keighley	Keighley	Silsden, Keighley
BD21 3HU	BD21 3SF	BD20 0PB

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 April 1999. It is governed by a memorandum and articles of association, as amended by special resolution dated 23 September 2002. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The management Board members, who are the directors of the company, are also the charity's trustees, and are responsible for the overall management of the charitable company.

The Board is elected annually at the Annual General Meeting by the members.

Under the requirements of the memorandum and articles of association, at each Annual General Meeting 50% of the trustees shall retire by rotation, being those who have been longest in office since their last appointment. They may stand down or offer themselves for re-election.

We aim to recruit Board members from the local community, but also welcome nominations from anyone who shares our aims and objectives and who has special knowledge or skills which would strengthen the Board. The Centre Manager discusses the roles and responsibilities of a trustee with potential members and provides an opportunity for them to find out more about the organisation's work and funding. All nominations are taken to the AGM for election.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2023

Trustee induction and training

All new Board members are given the Charity Commission booklet on the roles and responsibilities of being a trustee. They also have the opportunity to attend training and to join in activities.

The details of the charity's trustees who have served during the year are set out on page 2. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 10 to the accounts.

Risk Management

The management Board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Risks to the property and its contents are covered by comprehensive insurance. Project service users, workers and Board members are subject to the policies and procedures that have been approved to minimise all risks. The centre has Professional Indemnity and Employer's and Public Liability Insurance. All these policies are subject to review.

Organisational Structure

The policies and direction of Sangat are determined by the voluntary management Board. The full time centre manager (Riasat Ali) is responsible for the day to day running of the centre with a team of 14 part-time workers and session workers together with a valuable pool of volunteers.

Objectives and activities

The charity's objects

To promote the benefit of the inhabitants of Keighley and the surrounding areas, and in particular but not exclusively the Asian inhabitants, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat 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.

The charity's main activities

Overview

Our regular activities continue and are well used. These include general advice, immigration & employment advice, benefit advice, sewing classes, development work for women, social day care for the elderly, health and well being for men, health awareness programme, healthy cooking. social day care for Asian adults with Learning Disabilities, job club and IT, study support for boys and girls, ESOL & citizenship classes, exercise sessions for men and women and the soup kitchen. We also had many new projects which started.

Youth activities

Our youth projects operate closely with schools to assist children to overcome their educational barriers and get additional help to improve their outcomes. This has given a considerable boost in school results and has also provided valuable experience for the volunteers.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2023

The charity's main activities (continued)

Health

Sangat delivered an extensive range of projects with other partner organisations. Health awareness was the main focus. QED delivered various courses one of them which was ESOL for Health & Wellbeing which was aimed at ethnic minority men and women who are suffering loneliness, isolation and poor mental health. We provided warm spaces for people who needed a space where they could come and have hot food and socialize. We also delivered many food parcels to those who were in need.

Public benefit statement

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit and guidance published by the Commission. We have continued to provide opportunities for local people to say what services they wanted – training and education were high priorities.

Achievements and performance

Sangat Centre has had an eventful year like always. It continues to be very popular amongst the local community. The classes and courses are always well attended.

We have had many new exciting projects which have started:

Souls Sisters – Women's' Pamper Group

Sangat's Well Being Hub – Get together group for all ages

Sangat Community Meals – Warm Spaces

Parent & Toddler Group

DDMIX – Diverse Dance MIX & Floor

QED IT Essentials

QED Bridging The Gap

ESOL for Health & Wellbeing

Household Support Fund

The Social Day Centre funding has been renewed for another two years. This was an achievement for us because we had to re-apply for this as it was open to all. There was no guarantee that we would receive it. It was wonderful news to the staff and all the users too, that the Social Day Centre can carry on.

We are to receive £230,000 from the Keighley Town Investment Fund which we will use to extend and improve the centre.

We celebrated the Queens Jubilee in June. We had free food and free activities. It was a very popular event.

The centre is still a very popular choice for parties and events.

Sangat Centre is committed to developing links with other sections of the community in Keighley to improve mutual understanding and to promote social harmony.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net income for the year was £89,254, including net income of £60,451 on unrestricted funds and net income of £28,803 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £180,288.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should comprise closure costs for the charity as well as between 3 and 6 months of budgeted total expenditure. This equates to between £61,800 and £103,600 based on estimated redundancy costs and budgeted 2023/2024 expenditure.

At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees review the policy annually. In addition to the above plans the trustees have decided to set aside funding to cover planned major building works which will be carried out over the next few years. Although we have received funding for these works, this funding alone will not cover the costs. These funds are included in the designated reserves as per Note 9. Free reserves, net of designated funds, at the year end were £105,288.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 11/12/2023

Younis Qamar (Trustee)

Sangat Community Association

Independent examiner's report to the trustees of Sangat Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Rhys North ACA

13/12/23

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sangat Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	9,557	167,646	177,203	117,574
Hire charges		105,884	-	105,884	55,180
Contract and fee income		9,392	-	9,392	14,836
Meals and catering		512	-	512	1,074
Classes		8,580	-	8,580	7,480
Fundraising		591	-	591	100
Investment income		813	-	813	17
Other income		-	-	-	1,877
Total income		135,329	167,646	302,975	198,138
Expenditure on:					
Salaries and NIC	(3)	42,679	69,929	112,608	128,350
Payroll charges		960	180	1,140	1,447
Volunteer expenses		420	6	426	880
Centre expenses		464	41	505	869
Transport costs		2,824	3,039	5,863	3,849
Administration costs		4,152	877	5,029	4,164
Tutors and training		11	1,748	1,759	3,072
Depreciation		4,540	-	4,540	12,729
Independent examination		1,848	-	1,848	1,440
Professional fees		3,213	8,477	11,690	6,708
Insurance		2,628	-	2,628	3,283
Sundry expenses		88	-	88	69
Activities		517	22,525	23,042	16,111
Building and maintenance costs		6,408	9,341	15,749	25,599
Utilities and rates		22,661	-	22,661	13,785
Equipment		551	2,819	3,370	3,396
Bad debts		775	-	775	75
Grant repayment		-	-	-	2,800
Total expenditure		94,739	118,982	213,721	228,626
Net income / (expenditure)		40,590	48,664	89,254	(30,488)
Transfers between funds		19,861	(19,861)	-	-
Net movement in funds		60,451	28,803	89,254	(30,488)
Fund balances brought forward		366,046	16,620	382,666	413,154
Fund balances carried forward	(4)	426,497	45,423	471,920	382,666

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association
Balance sheet
as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	246,209	-	246,209	250,065
Total fixed assets		<u>246,209</u>	<u>-</u>	<u>246,209</u>	<u>250,065</u>
Current assets					
Debtors and prepayments	(6)	14,277	2,500	16,777	7,600
Cash at bank and in hand	(7)	170,406	42,923	213,329	138,690
Total current assets		<u>184,683</u>	<u>45,423</u>	<u>230,106</u>	<u>146,290</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	4,395	-	4,395	13,689
Total current liabilities		<u>4,395</u>	<u>-</u>	<u>4,395</u>	<u>13,689</u>
Net current assets		<u>180,288</u>	<u>45,423</u>	<u>225,711</u>	<u>132,601</u>
Net assets		<u>426,497</u>	<u>45,423</u>	<u>471,920</u>	<u>382,666</u>
Funds					
Unrestricted funds					
General unrestricted funds		351,497	-	351,497	366,046
Designated funds	(9)	75,000	-	75,000	-
Unrestricted funds		<u>426,497</u>	<u>-</u>	<u>426,497</u>	<u>366,046</u>
Restricted funds		<u>-</u>	<u>45,423</u>	<u>45,423</u>	<u>16,620</u>
Total funds		<u>426,497</u>	<u>45,423</u>	<u>471,920</u>	<u>382,666</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/12/2023

Younis Qamar (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £600 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2023

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	342	115,507	115,849	73,654
Groundwork	-	19,987	19,987	-
Keighley Town Council	-	500	500	-
National Lottery Community Fund	-	24,152	24,152	13,475
Project 6	-	7,500	7,500	-
HM Revenue and Customs	-	-	-	11,410
Leeds Community Foundation	-	-	-	2,240
Racial Equality Network	-	-	-	12,150
Other donations	9,215	-	9,215	4,645
	<u>9,557</u>	<u>167,646</u>	<u>177,203</u>	<u>117,574</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	110,045	123,669
Social security costs	6,071	7,273
Employment allowance	(5,000)	(4,000)
Pensions	1,492	1,408
	<u>112,608</u>	<u>128,350</u>

The average number of employees during the year was 11.8, being an average of 5.1 full time equivalent (2022: 14.1, 5.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,492	1,408

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Acorn Fund	250	-	250	-	-
Awards for All	-	8,850	2,741	(400)	5,709
BDMC Community Chest	-	250	-	-	250
National Lottery Community Fund	1,000	13,475	14,475	-	-
BMDC UKSPF	-	5,000	-	-	5,000
Groundwork	-	19,987	16,680	(3,307)	-
HAF 2022	-	16,903	16,903	-	-
HAF Easter 2023	-	2,304	348	-	1,956
High Sheriff Fund	2,240	-	2,240	-	-
Household Support Fund	-	14,650	12,418	(2,083)	149
Jubilee Artist Fund	-	725	405	(320)	-
Jubilee Celebration Lunch	-	250	250	-	-
Keighley Healthy Living	10,301	7,500	7,971	(2,635)	7,195
Keighley Town Fund	-	32,800	10,694	-	22,106
Manningham Housing Association	-	1,827	1,827	-	-
BMDC Social Day Centre	29	16,115	11,419	(1,743)	2,982
BMDC Wellbeing and Health	-	10,000	5,772	(4,228)	-
Transformation Fund	2,800	-	2,724	-	76
Warm Meal Programme 2022	-	17,010	11,865	(5,145)	-
	<u>16,620</u>	<u>167,646</u>	<u>118,982</u>	<u>(19,861)</u>	<u>45,423</u>

Fund name	Purpose of restriction
Acorn Fund	Towards delivery of a garden project.
Awards for All	Deliver creative activities and produce a series of artworks to celebrate the diversity of cultures within Britain.
BDMC Community Chest	Towards community café & family fun sessions.
National Lottery Community Fund	To run a Saturday Club.
BMDC UKSPF	To provide food and household support packs, warm spaces for hot food, advice and support on cost of living.
Groundwork	To provide ESOL classes for the unemployed. This will help them gain skills and confidence needed to embark into employment. The transfer relates to the purchase of capitalised computer equipment and a contribution to overhead costs.
HAF 2022	Towards the delivery of holiday and food programmes in 2022.
HAF Easter 2023	To deliver a holiday and food programme in Easter 2023.
High Sheriff Fund	Towards sporting activities for young people.
Household Support Fund	To enable the delivery of food parcels.
Jubilee Artist Fund	Toward artist fees and artist materials.
Jubilee Celebration Lunch	Day event at Sangat to celebrate the Queens Jubilee.
Keighley Healthy Living	To deliver a lifestyle change programme - exercise sessions and healthy cook and eat sessions.
Keighley Town Fund	To support a programme of refurbishment and improvement of the Sangat Centre to be carried out over two years.
Manningham Housing Association	Towards confidence building and money matters programmes.

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds continued

Fund name	Purpose of restriction
BMDC Social Day Centre	Towards day centre run for men and women from Mondays to Thursday.
BMDC Wellbeing and Health	Day centre for men run on Thursdays.
Transformation Fund	To enable consultancy support for business development activities.
Warm Meal Programme 2022	To distribute food packs.

All transfers unless stated relate to recharges for room hire, overhead costs and management costs.

5 Tangible assets

	Computer equipment	Motor Vehicles	Fixtures & Fittings	Freehold Land &	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2022	7,416	20,053	81,939	401,827	511,235
Additions	684	-	-	-	684
At 31 March 2023	8,100	20,053	81,939	401,827	511,919
<u>Depreciation</u>					
At 1 April 2022	3,596	19,785	69,868	167,921	261,170
Charge for year	2,139	67	1,811	523	4,540
At 31 March 2023	5,735	19,852	71,679	168,444	265,710
<u>Net book value</u>					
At 31 March 2023	2,365	201	10,260	233,383	246,209
At 31 March 2022	3,820	268	12,071	233,906	250,065

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	15,053	6,058
Prepayments	1,724	1,542
	<u>16,777</u>	<u>7,600</u>

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	210,917	138,053
Cash in hand	2,412	637
	<u>213,329</u>	<u>138,690</u>

8 Creditors and accruals

	2023	2022
	£	£
Creditors	436	5,932
Accruals	3,959	6,543
Taxation and social security	-	1,214
	<u>4,395</u>	<u>13,689</u>

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2023

9 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Refurbishment and boiler	5,000	-	-	70,000	75,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>75,000</u>

Fund name	Reason for designation
Refurbishment and boiler	Designated fund for centre refurbishment costs as well as for a boiler replacement.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £50,439 (previous year: £32,296).

Other transactions with trustees or related parties			2023 £	2022 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Jamila Din	Daughter of Alaf Din (Trustee)	Employee	2,811	4,040
			<u>2,811</u>	<u>4,040</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023 £	2022 £
Within one year	590	960
In the second to fifth years inclusive	-	320
	<u>590</u>	<u>1,280</u>

Sangat Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	9,557	5,112	167,646	112,462	177,203	117,574
Hire charges	105,884	55,180	-	-	105,884	55,180
Contract and fee income	9,392	14,836	-	-	9,392	14,836
Meals and catering	512	1,074	-	-	512	1,074
Classes	8,580	7,480	-	-	8,580	7,480
Fundraising	591	100	-	-	591	100
Investment income	813	17	-	-	813	17
Other income	-	1,877	-	-	-	1,877
Total income	135,329	85,676	167,646	112,462	302,975	198,138
Expenditure						
Salaries and NIC	42,679	35,445	69,929	92,905	112,608	128,350
Payroll charges	960	1,238	180	209	1,140	1,447
Volunteer expenses	420	-	6	880	426	880
Centre expenses	464	869	41	-	505	869
Transport costs	2,824	973	3,039	2,876	5,863	3,849
Administration costs	4,152	669	877	3,495	5,029	4,164
Tutors and training	11	1,815	1,748	1,257	1,759	3,072
Depreciation	4,540	12,729	-	-	4,540	12,729
Independent examination	1,848	1,440	-	-	1,848	1,440
Professional fees	3,213	2,388	8,477	4,320	11,690	6,708
Insurance	2,628	3,283	-	-	2,628	3,283
Sundry expenses	88	69	-	-	88	69
Activities	517	-	22,525	16,111	23,042	16,111
Building and maintenance costs	6,408	20,670	9,341	4,929	15,749	25,599
Utilities and rates	22,661	13,785	-	-	22,661	13,785
Equipment	551	2,372	2,819	1,024	3,370	3,396
Bad debts	775	75	-	-	775	75
Grant repayment	-	-	-	2,800	-	2,800
Total expenditure	94,739	97,820	118,982	130,806	213,721	228,626
Net income / (expenditure)	40,590	(12,144)	48,664	(18,344)	89,254	(30,488)
Transfers between funds	19,861	29,736	(19,861)	(29,736)	-	-
Net movement in funds	60,451	17,592	28,803	(48,080)	89,254	(30,488)
Fund balances brought forward	366,046	348,454	16,620	64,700	382,666	413,154
Fund balances carried forward	426,497	366,046	45,423	16,620	471,920	382,666

Accounts

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

Annual Report and Financial Statements for the year ended 31 March 2022

SANGAT CENTRE
AN ORGANISATION EMPOWERING THE COMMUNITY



West Yorkshire Community Accounting Service

Sangat Community Association

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Sangat Community Association

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Younis Qamar	Chair	
Abdul Ghafoor		
Mohammed Manir		
Nasrain Ali		
Shamima Tahir		
Raza Israil		
Shafiq Malik	Company Secretary	
Alaf Din		Resigned 21 June 2022
Robina Tawasin		Resigned 21 June 2021
Sabir Hussain		Resigned 21 June 2021
Mohammed Arif		Resigned 21 June 2021
Ghulam Murtaza		Resigned 21 June 2021
Jackie Coutts		Resigned 21 June 2021
Mohammed Hanif		Resigned 22 June 2021
Allah Ditta		Resigned 21 June 2021
Mohammed Azam		Appointed 18 October 2021
Asif Yaseen		Appointed 16 August 2021

Senior Management Riasat Ali

Charity number 1094818 Registered in England and Wales

Company number 03745367 Registered in England and Wales

Registered and principal address	Bankers	Solicitors
Sangat Centre	HSBC	Walker Foster
Marlborough Street	36 North Street	63 Kirkgate
Keighley	Keighley	Silsden, Keighley
BD21 3HU	BD21 3SF	BD20 0PB

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 April 1999. It is governed by a memorandum and articles of association, as amended by special resolution dated 23 September 2002. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2022

Method of recruitment and appointment of trustees

The management Board members, who are the directors of the company, are also the charity's trustees, and are responsible for the overall management of the charitable company.

The Board is elected annually at the Annual General Meeting by project members.

Under the requirements of the memorandum and articles of association, at each Annual General Meeting 50% of the trustees shall retire by rotation, being those who have been longest in office since their last appointment. They may stand down or offer themselves for re-election.

We aim to recruit Board members from the local community, but also welcome nominations from anyone who shares our aims and objectives and who has special knowledge or skills which would strengthen the Board. The Centre Manager discusses the roles and responsibilities of a trustee with potential members and provides an opportunity for them to find out more about the organisation's work and funding. All nominations are taken to the AGM for election.

Trustee induction and training

All new Board members are given the Charity Commission booklet on the roles and responsibilities of being a trustee. They also have the opportunity to attend training and to join in activities.

The details of the charity's trustees who have served during the year are set out on page 2. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 10 to the accounts.

Risk Management

The management Board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Risks to the property and its contents are covered by comprehensive insurance. Project service users, workers and Board members are subject to the policies and procedures that have been approved to minimise all risks. The centre has Professional Indemnity and Employer's and Public Liability Insurance. All these policies are subject to review.

Organisational Structure

The policies and direction of Sangat are determined by the voluntary management Board. The full time centre manager (Riasat Ali) is responsible for the day to day running of the centre with a team of 14 part-time workers and session workers together with a valuable pool of volunteers.

Objectives and activities

The charity's objects

The objects of the charity are:

To promote the benefit of the inhabitants of Keighley and the surrounding areas, and in particular but not exclusively the Asian inhabitants, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat 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.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2022

The charity's main activities

Our regular activities continue and are well used. These include general advice, immigration & employment advice, benefit advice, sewing classes, development work for women, social day care for the elderly, health and wellbeing for men, health awareness programme, healthy cooking, social day care for Asian adults with learning disabilities, job club and IT, study support for boys and girls, ESOL & citizenship classes, exercise sessions for men and women and the soup kitchen.

Sangat youth activities: Our youth projects operate closely with schools to assist children to overcome their educational barriers and get additional help to improve their outcomes. This has given a considerable boost in school results and has also provided valuable experience for the volunteers.

There was also a full programme during the school holidays for the children including bowling, cinema, football competitions, multi-sport activities, laser-tag, inflatables, and trampoline park visits. Parents were also involved in activities in an initiative to have families spending constructive and fun time together. Despite additional regulations around COVID, we did a great job with the support of staff, volunteers, and parents to ensure we had a stimulating and beneficial range of activities for our young people.

Health: Sangat delivered an extensive range of projects with partner organisations. These included: health-based projects with Keighley Healthy Living Network, dementia awareness in partnership with Sharing Voices, Covid befriending project with QED, See Hear Respond with QED, promoting Covid awareness with Racial Equality Network. We had more health projects this year due to work with issues that arose during the pandemic and lockdowns.

People's mental health was suffering more from being inside all the time and not seeing friends and family. Financial problems also increased for many families due to not being allowed to work. Our projects were focussed on addressing these issues including providing food parcels, support with clothing and supermarket vouchers as well as 1 to 1 advice and signposted to relevant resources.

Public benefit statement

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit and guidance published by the Commission. We have continued to provide opportunities for local people to say what services they wanted – training and education were high priorities.

Achievements and performance

The Sangat Centre has stayed resilient throughout the pandemic and has continued to serve the community in these difficult times. The loss we suffered as a Centre has repeated itself across the community and we share in the grief and loss of the families.

We have ensured that people who couldn't access the Centre in person had support over the phone and online. We provided therapeutic support and counselling over the phone, visited service users where it was safe to do so and provided material support to people's homes where required.

We have continued to provide food parcels throughout the year as well as through council funded programmes. Our youth provision was limited to holidays in the early part of the year, but we are back to our normal service of offering weekend activities as well as holiday scheme activities.

Our ESOL and educational services are back to on-site delivery as well as the Day Centre which has resumed and now incorporates weekly exercise classes for men and women. Our walk-in advice services have also resumed on-site.

Our users are very happy and have been using all our services to their full capacity.

The Sangat Centre has undergone renovations to the kitchens and halls and offices as well as installing outdoor fencing as part of our plans to upgrade our facilities. Further electrical upgrades are planned to improve our connectivity to allow us to provide a more enhanced online provision at the Centre.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

During the lockdown we started to renovate the building which has now been completed:

Main hall and classes have been painted.

The carpets have all been replaced.

A brand new kitchen has been fitted with new appliances.

The Hall floor has been varnished.

Troughs front and front side have been replaced.

An additional fall pipe has been fitted on the right side of the roof to stop water flooding into the valley and causing leakage.

Roof felt in the entrance of the kitchen, which had been stolen, has been replaced by a different product.

CCTV & IT systems have been upgraded.

Financial review

The net expenditure for the year was £30,488, including net income of £17,592 on unrestricted funds and net expenditure of £48,080 on restricted funds, after transfers.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £115,981.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should comprise closure costs for the charity as well as between 3 and 6 months of budgeted total expenditure. This equates to between £70,000 and £120,000 based on estimated redundancy costs and budgeted 2022/2023 expenditure. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees review the policy annually.

In addition to the above plans the trustees have decided to set aside funding to cover planned refurbishment costs of £5,000. These funds are included in the designated reserves as per Note 9. Free reserves, net of designated funds, at the year end were £110,981.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 14/12/2022

Shafiq Malik (Trustee)

Sangat Community Association

Independent examiner's report to the trustees of Sangat Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material 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.

Rhys North ACA

15/12/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sangat Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	5,112	112,462	117,574	232,916
Hire charges		55,180	-	55,180	14,430
Contract and fee income		14,836	-	14,836	654
Meals and catering		1,074	-	1,074	252
Classes		7,480	-	7,480	5,720
Fundraising		100	-	100	-
Investment income		17	-	17	351
Other income		1,877	-	1,877	192
Total income		85,676	112,462	198,138	254,515
Expenditure on:					
Salaries and NIC	(3)	35,445	92,905	128,350	129,275
Payroll charges		1,238	209	1,447	2,076
Volunteer expenses		-	880	880	1,419
Centre expenses		869	-	869	1,045
Transport costs		973	2,876	3,849	2,186
Administration costs		669	3,495	4,164	3,933
Tutors and training		1,815	1,257	3,072	22,032
Depreciation		12,729	-	12,729	6,321
Independent examination		1,440	-	1,440	1,200
Professional fees		2,388	4,320	6,708	6,293
Insurance		3,283	-	3,283	2,453
Sundry expenses		69	-	69	10
Activities		-	16,111	16,111	14,974
Building and maintenance costs		20,670	4,929	25,599	26,115
Utilities and rates		13,785	-	13,785	9,865
Equipment		2,372	1,024	3,396	2,375
Bad debt		75	-	75	1,602
Grant repayment		-	2,800	2,800	-
Total expenditure		97,820	130,806	228,626	233,174
Net income / (expenditure)		(12,144)	(18,344)	(30,488)	21,341
Transfers between funds		29,736	(29,736)	-	-
Net movement in funds		17,592	(48,080)	(30,488)	21,341
Fund balances brought forward		348,454	64,700	413,154	391,813
Fund balances carried forward	(4)	366,046	16,620	382,666	413,154

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	250,065	-	250,065	250,565
Total fixed assets		<u>250,065</u>	<u>-</u>	<u>250,065</u>	<u>250,565</u>
Current assets					
Debtors and prepayments	(6)	7,600	-	7,600	20,756
Cash at bank and in hand	(7)	118,620	20,070	138,690	146,059
Total current assets		<u>126,220</u>	<u>20,070</u>	<u>146,290</u>	<u>166,815</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	10,239	3,450	13,689	4,226
Total current liabilities		<u>10,239</u>	<u>3,450</u>	<u>13,689</u>	<u>4,226</u>
Net current assets		<u>115,981</u>	<u>16,620</u>	<u>132,601</u>	<u>162,589</u>
Net assets		<u>366,046</u>	<u>16,620</u>	<u>382,666</u>	<u>413,154</u>
Funds					
Unrestricted funds					
General unrestricted funds		361,046	-	361,046	313,454
Designated funds	(9)	5,000	-	5,000	35,000
Unrestricted funds		<u>366,046</u>	<u>-</u>	<u>366,046</u>	<u>348,454</u>
Restricted funds		<u>-</u>	<u>16,620</u>	<u>16,620</u>	<u>64,700</u>
Total funds		<u>366,046</u>	<u>16,620</u>	<u>382,666</u>	<u>413,154</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/12/2022

Shafiq Malik (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £600 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	467	73,187	73,654	66,798
HM Revenue and Customs	-	11,410	11,410	18,149
Leeds Community Foundation	-	2,240	2,240	14,685
National Lottery Community Fund	-	13,475	13,475	26,950
Racial Equality Network	-	12,150	12,150	11,000
ESF Groundwork	-	-	-	1,735
Keighley Town Council	-	-	-	250
QED Foundation	-	-	-	68,974
Resilience Fund Bradford	-	-	-	9,000
West Yorkshire Police	-	-	-	4,920
Other grants and donations	4,645	-	4,645	10,455
	<u>5,112</u>	<u>112,462</u>	<u>117,574</u>	<u>232,916</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	123,669	125,508
Social security costs	7,273	6,894
Employment allowance	(4,000)	(4,000)
Pensions	1,408	873
	<u>128,350</u>	<u>129,275</u>

The average number of employees during the year was 14.7, being an average of 5.4 full time equivalent (2021: 14.5, 4.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,408	873

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2022

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
National Lottery - Awards 4 All	631	-	631	-	-
National Lottery Community Fund	16,803	13,475	28,349	(1,929)	-
BMDC CTLD	857	2,249	3,106	-	-
ESF Groundwork	1,354	-	1,354	-	-
HMRC Job Retention Scheme	1,891	11,410	13,301	-	-
QED Fund	13,840	-	10,663	(3,177)	-
Acorn Fund	250	-	-	-	250
Ward Improvement Fund	645	-	645	-	-
Meal Packs fund	6,286	18,700	19,372	(5,614)	-
Keighley Healthy Living	14,685	-	4,384	-	10,301
Racial Equality Network Fund	7,458	12,150	13,608	(6,000)	-
Christmas Youth Scheme	-	8,019	7,019	(1,000)	-
Summer Holiday Scheme	-	6,260	5,260	(1,000)	-
Social Services	-	26,659	18,614	(8,016)	29
Disability Grant	-	7,500	4,500	(3,000)	-
High Sheriff Fund	-	2,240	-	-	2,240
Community Chest	-	1,000	-	-	1,000
Transformation Fund	-	2,800	-	-	2,800
	<u>64,700</u>	<u>112,462</u>	<u>130,806</u>	<u>(29,736)</u>	<u>16,620</u>

Fund name	Purpose of restriction
National Lottery - Awards 4 All	To provide English classes for 38 weeks.
National Lottery Community Fund	Towards Saturday Club and Youth Holiday Scheme. The transfer is for a contribution to overhead costs and capitalisation of equipment.
BMDC CTLD	For adults with learning disabilities.
ESF Groundwork	To provide ESOL classes.
HMRC Job Retention Scheme	Towards the salary of furloughed staff.
QED Fund	For ESOL integration classes and Covid awareness, with a focus on mental health. The transfer is for a contribution to overhead costs.
Acorn Fund	Towards the garden project.
Ward Improvement Fund	Towards the Gas Cooker and Garden project.
Meal Packs fund	For providing school meals for eligible children. The transfer is for a contribution to overhead costs and recognition of costs coded as unrestricted spend in 2020/2021.
Keighley Healthy Living	To deliver a lifestyle change programme - exercise sessions and healthy cook and eat sessions.
Racial Equality Network Fund	To provide Covid awareness and prevention project. The transfer is for a contribution to overhead costs.
Christmas Youth Scheme	Towards holiday food programme for children during Christmas holidays. The transfer is for a contribution to overhead costs.
Summer Holiday Scheme	Towards holiday food programme for children during summer holidays. The transfer is for a contribution to overhead costs.
Social Services	Towards day Centre run for men and women from Mondays to Thursday. The transfer is for a contribution to overhead costs.
Disability Grant	To promote the physical and mental well-being of service users. The transfer is for the capitalisation of fixtures & fittings as fixed assets.
High Sheriff Fund	Towards sporting activities for young people.
Community Chest	To purchase sports equipment.
Transformation Fund	To enable consultancy support for business development activities.

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2022

5 Tangible assets	Equipment	Motor Vehicles	Fixtures & Fittings	Freehold Land &	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2021	1,687	20,053	75,439	401,827	499,006
Additions	5,729	-	6,500	-	12,229
At 31 March 2022	7,416	20,053	81,939	401,827	511,235
<u>Depreciation</u>					
At 1 April 2021	1,124	19,696	67,737	159,884	248,441
Charge for year	2,472	89	2,131	8,037	12,729
At 31 March 2022	3,596	19,785	69,868	167,921	261,170
<u>Net book value</u>					
At 31 March 2022	3,820	268	12,071	233,906	250,065
At 31 March 2021	563	357	7,702	241,943	250,565

6 Debtors and prepayments	2022	2021
	£	£
Debtors	6,058	19,218
Prepayments	1,542	1,538
	<u>7,600</u>	<u>20,756</u>

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	138,053	143,389
Cash in hand	637	2,670
	<u>138,690</u>	<u>146,059</u>

8 Creditors and accruals	2022	2021
	£	£
Creditors	5,932	2,030
Taxation and social security	1,214	-
Accruals	6,543	2,196
	<u>13,689</u>	<u>4,226</u>

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Staff redundancy	20,000	-	-	(20,000)	-
Refurbishment and boiler	15,000	-	10,000	-	5,000
	<u>35,000</u>	<u>-</u>	<u>10,000</u>	<u>(20,000)</u>	<u>5,000</u>

Fund name

Staff redundancy

Reason for designation

To provide for staff redundancy costs. The transfer recognises that the charity's reserves policy now incorporates provision for redundancy costs.

Refurbishment and boiler

Designated fund for refurbishment costs for the kitchen and halls as well as for a boiler replacement. Some of the refurbishment was carried out during the year.

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2022

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and the Centre Manager. The total employee benefits received by the Centre Manager were £32,350 (previous year: £29,085).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other related party transactions

Other transactions with trustees or related parties			2022 £	2021 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Jamila Din	Daughter of Alaf Din (Trustee)	Employee	4,040	4,092
			<u>4,040</u>	<u>4,092</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022 £	2021 £
Within one year	960	959
In the second to fifth years inclusive	320	1,516
	<u>1,280</u>	<u>2,475</u>

Sangat Community Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	5,112	25,375	112,462	207,541	117,574	232,916
Hire charges	55,180	14,430	-	-	55,180	14,430
Contract and fee income	14,836	654	-	-	14,836	654
Meals and catering	1,074	252	-	-	1,074	252
Classes	7,480	5,720	-	-	7,480	5,720
Fundraising	100	-	-	-	100	-
Investment income	17	351	-	-	17	351
Other income	1,877	192	-	-	1,877	192
Total income	85,676	46,974	112,462	207,541	198,138	254,515
Expenditure						
Salaries and NIC	35,445	21,631	92,905	107,644	128,350	129,275
Payroll charges	1,238	1,309	209	767	1,447	2,076
Volunteer expenses	-	389	880	1,030	880	1,419
Centre expenses	869	1,045	-	-	869	1,045
Transport costs	973	2,136	2,876	50	3,849	2,186
Administration costs	669	3,573	3,495	360	4,164	3,933
Tutors and training	1,815	2,627	1,257	19,405	3,072	22,032
Depreciation	12,729	6,321	-	-	12,729	6,321
Independent examination	1,440	1,200	-	-	1,440	1,200
Professional fees	2,388	6,293	4,320	-	6,708	6,293
Insurance	3,283	2,453	-	-	3,283	2,453
Sundry expenses	69	10	-	-	69	10
Activities	-	729	16,111	14,245	16,111	14,974
Building and maintenance costs	20,670	26,115	4,929	-	25,599	26,115
Utilities and rates	13,785	9,865	-	-	13,785	9,865
Equipment	2,372	1,247	1,024	1,128	3,396	2,375
Bad debt	75	1,602	-	-	75	1,602
Grant repayment	-	-	2,800	-	2,800	-
Total expenditure	97,820	88,545	130,806	144,629	228,626	233,174
Net income / (expenditure)	(12,144)	(41,571)	(18,344)	62,912	(30,488)	21,341
Transfers between funds	29,736	18,689	(29,736)	(18,689)	-	-
Net movement in funds	17,592	(22,882)	(48,080)	44,223	(30,488)	21,341
Fund balances brought forward	348,454	371,336	64,700	20,477	413,154	391,813
Fund balances carried forward	366,046	348,454	16,620	64,700	382,666	413,154

Accounts

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

Annual Report and Financial Statements for the year ended 31 March 2021

SANGAT CENTRE
AN ORGANISATION EMPOWERING THE COMMUNITY



West Yorkshire Community Accounting Service

Sangat Community Association

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Sangat Community Association

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Younis Qamar	Chair	
Allah Ditta		Resigned 21 June 2021
Abdul Ghafoor		
Alaf Din		
Mohammed Arif		Resigned 21 June 2021
Ghulam Murtaza		Resigned 21 June 2021
Jackie Coutts		Resigned 21 June 2021
Mohammed Hanif		Resigned 22 June 2021
Mohammed Manir		
Nasrain Ali		
Robina Tawasin		Resigned 21 June 2021
Sabir Hussain		Resigned 21 June 2021
Shamima Tahir		
Raza Israil		Appointed 12 October 2020
Shafiq Malik	Company Secretary	

Senior Management Ghulam Rabani / Riasat Ali

Charity number 1094818 Registered in England and Wales

Company number 03745367 Registered in England and Wales

Registered and principal address	Bankers	Solicitors
Sangat Centre	HSBC	Walker Foster
Marlborough Street	36 North Street	63 Kirkgate
Keighley	Keighley	Silsden, Keighley
BD21 3HU	BD21 3SF	BD20 0PB

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 April 1999. It is governed by a memorandum and articles of association, as amended by special resolution dated 23 September 2002. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Sangat Community Association

Trustees' report for the year ended 31 March 2021

Method of recruitment and appointment of trustees

The management Board members, who are the directors of the company, are also the charity's trustees, and are responsible for the overall management of the charitable company.

The Board is elected annually at the Annual General Meeting by project members.

Under the requirements of the memorandum and articles of association, at each Annual General Meeting 50% of the trustees shall retire by rotation, being those who have been longest in office since their last appointment. They may stand down or offer themselves for re-election.

We aim to recruit Board members from the local community, but also welcome nominations from anyone who shares our aims and objectives and who has special knowledge or skills which would strengthen the Board. The Centre Manager discusses the roles and responsibilities of a trustee with potential members and provides an opportunity for them to find out more about the organisation's work and funding. All nominations are taken to the AGM for election.

Trustee induction and training

All new Board members are given the Charity Commission booklet on the roles and responsibilities of being a trustee. They also have the opportunity to attend training and to join in activities.

The details of the charity's trustees who have served during the year are set out on page 2. All trustees give their time voluntarily. Any expenses reclaimed by trustees from the charity are set out in note 10 to the accounts.

Risk Management

The management Board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Risks to the property and its contents are covered by comprehensive insurance. Project service users, workers and Board members are subject to the policies and procedures that have been approved to minimise all risks. The centre has Professional Indemnity and Employer's and Public Liability Insurance. All these policies are subject to review.

Organisational Structure

The policies and direction of Sangat are determined by the voluntary management Board. The full time centre manager (Ghulam Rabani / Riasat Ali) is responsible for the day to day running of the centre with a team of 14 part-time workers and session workers together with a valuable pool of volunteers.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The objects of the charity are:

To promote the benefit of the inhabitants of Keighley and the surrounding areas, and in particular but not exclusively the Asian inhabitants, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat 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.

Public benefit statement

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit and guidance published by the Commission. We have continued to provide opportunities for local people to say what services they wanted – training and education were high priorities.

Achievements and performance

This year has been a uniquely challenging year for Sangat Centre, as reflected by the challenges the community and indeed the whole country has faced due to the Covid 19 Pandemic. The biggest loss we faced over any financial loss was losing our manager Ghulam Rabani to Covid 19 in February 2021.

He had dedicated his whole life to serving Sangat Centre and the community. He leaves the Centre as his legacy. Riasat Ali was appointed new manager. This was the Board's decision.

All our services and bookings stopped on 23rd March 2020 when the 1st lockdown began.

It has had a massive impact on our income generation through hall hire as we have had to close the centre during the lockdowns.

We normally have many hall bookings all year round for parties, weddings, meetings etc. Apart from them we have our regular weekly bookings of Islamic classes for children, various ESOL classes, IT classes, Job Club, sewing classes, soup kitchen which have all been stopped due to this Pandemic. Despite all this we have a healthy budget due to Covid funding and grants that were available.

We have still tried to operate as best as we can by delivering ESOL classes online. We have limited staff working from the office who are giving advice over the phone. We had to put most staff on furlough.

Advice

Our Advice staff continued to provide general advice on issues including statutory benefits, utility bills, passport applications, school admissions, hospital appointments, visa, nationality, immigration, mortgage and insurance. This advice was given in line with government guidelines, by phone, email or in person when lockdown was lifted. We still assisted in the national programme to replace old inefficient boilers with modern energy saving boilers.

Special Advice Partnerships

Sangat provided Specialist Immigration Advice at OISC Level 1 and general welfare advice in line with the government guidelines.

Sangat signposts clients to Department of Work and Pensions for State Pensions, Pension Credit, Disability Living Allowance, Attendance Allowance, Carer's Allowance, and to other relevant advice services.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

Linking Communities

Sangat is committed to developing links with other sections of the community in Keighley in order to improve mutual understanding and to promote social harmony.

Sangat provides the venue free of charge for monthly Nadra clinics.

Soup Kitchen (SMT) continued to work from Sangat's gardens every Friday evening for the needy people of the community. It was well attended throughout the pandemic.

We carried on receiving weekly surplus usable food donations from ALDI and ASDA which was then distributed to the needy.

We have been delivering food packs/school dinners to children and their families throughout the half term, Christmas and Easter holidays.

Education, Employment and Training

Sangat has effective and positive partnerships with schools, colleges, universities and training providers. We provide 'on-the-job' training for students and unemployed people giving valuable work experience to our new generation.

Peak Tuition Academy hires space from us to deliver tuition to children on the weekend. (on and off through the pandemic).

PIPELINE have hired Cater House for the academic year from September 2020. They have a contract with Bradford Education to give alternative education/life skills to children during school time and days. These children are on the verge of inclusion from mainstream schools.

University of Bradford (on hold due to lockdown)

QED ESOL Integration (AMIF), STEPS, Talk English for everyone

ESF Groundwork ESOL

Manningham Housing Association (English Classes running online)

Horton Housing

MENCAP

Our Study Support Project operates closely with schools to assist children to overcome their educational barriers and get additional help to improve their achievements. Activities were limited due to covid although we did have a summer scheme in the 6 weeks holidays. This was well attended and all covid guidelines were followed.

Health

Sangat is delivering various projects in partnership with QED, Keighley Healthy Living and Racial Equality Network.

The focus was and is spreading awareness of Covid 19, educating people about the vaccines and understanding that people's mental health has been affected by this pandemic through isolation, shielding, catching Covid and losing loved ones to Covid.

The Day Centre staff made sure they kept in touch with their members by weekly phone calls. They dropped off food and activity packs to them. The staff also ran errands for them like shopping or pick up prescriptions.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

Maintaining Premises and Assets

We used our time effectively during the lockdown period to make upgrades to the Centre including refurbishments to the classrooms, hall, kitchen, youth-room and office.

All the centre has been painted.

The carpets have all been replaced.

Chairs and tables have been deep cleaned; chairs have been upholstered.

A brand-new kitchen has been fitted in with a new fridge and freezer.

The Hall floor has been varnished.

Trough's front and front side replaced

Additional fall pipe has been fitted on the right side of the roof to stop water flooding into valley and causing leakage.

Roof felt in the entrance of the kitchen, which had been stolen, has been replaced by a different product.

Financial review

The results of another very challenging year are set out in the attached financial statements.

The net income for the year was £21,341, including net expenditure of £22,882 on unrestricted funds and net income of £44,223 on restricted funds, after transfers.

We are very grateful to all our funders who have enabled Sangat to maintain a range of high quality services: Bradford Older Peoples Services provided the bulk of funding for our Social Day Care for the Elderly, Health and Well Being. Bradford Metropolitan District Council also funded a project for Adults with Learning Disabilities.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. In particular as a result of closing due to the lock down income generation from venue hire and the running of weekly bookings for classes has been adversely affected. However the charity has also received some new grants specifically to support the impact of Covid-19.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £97,889.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of budgeted total expenditure, approximately between £50,300 and £100,600. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees review the policy annually.

In addition to the above plans the trustees have decided to set aside funding to cover the following:

Redundancy £20,000 and replacement of Boiler £15,000. These amounts are included in the designated reserves as per Note 5. Free reserves net of designated funds at the year end were £62,889.

Sangat Community Association

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 20/12/2021

Younis Qamar (Trustee)

Sangat Community Association

Independent examiner's report to the trustees of Sangat Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of Body which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Rhys North ACA

21/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Sangat Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	25,375	207,541	232,916	104,308
Hire charges		14,430	-	14,430	34,363
Fees		654	-	654	4,990
Meals and catering		252	-	252	3,423
Classes		5,720	-	5,720	5,000
Fundraising		-	-	-	20
Investment income		351	-	351	493
Other income		192	-	192	1,471
Total income		46,974	207,541	254,515	154,068
Expenditure on:					
Salaries and NIC	(3)	21,631	107,644	129,275	91,843
Payroll charges		1,309	767	2,076	810
Volunteer expenses		389	1,030	1,419	564
Centre expenses		1,045	-	1,045	595
Transport costs		2,136	50	2,186	2,484
Administration costs		3,573	360	3,933	4,985
Fundraising and publicity		-	-	-	388
Tutors and training		2,627	19,405	22,032	4,209
Depreciation		6,321	-	6,321	6,459
Independent examination		1,200	-	1,200	1,104
Professional fees		6,293	-	6,293	5,006
Insurance		2,453	-	2,453	3,187
Sundry Expenses		10	-	10	342
Activities		729	14,245	14,974	5,729
Building and maintenance costs		26,115	-	26,115	5,600
Utilities and rates		9,865	-	9,865	10,625
Equipment		1,247	1,128	2,375	78
Bad debt		1,602	-	1,602	575
Total expenditure		88,545	144,629	233,174	144,583
Net income / (expenditure)		(41,571)	62,912	21,341	9,485
Transfers between funds		18,689	(18,689)	-	-
Net movement in funds		(22,882)	44,223	21,341	9,485
Fund balances brought forward		371,336	20,477	391,813	382,328
Fund balances carried forward	(4)	348,454	64,700	413,154	391,813

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association

Balance sheet

as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	250,565	-	250,565	256,087
Total fixed assets		<u>250,565</u>	<u>-</u>	<u>250,565</u>	<u>256,087</u>
Current assets					
Debtors and prepayments	(7)	2,465	18,291	20,756	12,238
Cash at bank and in hand	(8)	99,650	46,409	146,059	126,005
Total current assets		<u>102,115</u>	<u>64,700</u>	<u>166,815</u>	<u>138,243</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	4,226	-	4,226	2,517
Total current liabilities		<u>4,226</u>	<u>-</u>	<u>4,226</u>	<u>2,517</u>
Net current assets / (liabilities)		<u>97,889</u>	<u>64,700</u>	<u>162,589</u>	<u>135,726</u>
Net assets		<u>348,454</u>	<u>64,700</u>	<u>413,154</u>	<u>391,813</u>
Funds					
Unrestricted funds		313,454	-	313,454	306,336
Designated funds	(5)	35,000	-	35,000	65,000
Total unrestricted funds		<u>348,454</u>	<u>-</u>	<u>348,454</u>	<u>371,336</u>
Restricted funds		<u>-</u>	<u>64,700</u>	<u>64,700</u>	<u>20,477</u>
Total funds		<u>348,454</u>	<u>64,700</u>	<u>413,154</u>	<u>391,813</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 20/12/2021

Younis Qamar (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £600 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies (continued)

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Bradford Metropolitan District Council (BMDC)	10,000	56,798	66,798	32,648
National Lottery Community Fund	-	26,950	26,950	28,300
National Lottery - Awards 4 All	-	-	-	9,989
ESF Groundwork	-	1,735	1,735	18,177
HMRC Job Retention Scheme	-	-	-	1,057
Keighley Town Council	-	250	250	2,250
QED Foundation	-	68,974	68,974	3,281
Leeds Community Foundation	-	14,685	14,685	-
Race Equality Network	-	11,000	11,000	-
Resilience Fund Bradford	-	9,000	9,000	-
West Yorkshire Police	4,920	-	4,920	-
HM Revenue and Customs	-	18,149	18,149	-
Other grants and donations	10,455	-	10,455	8,606
	<u>25,375</u>	<u>207,541</u>	<u>232,916</u>	<u>104,308</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	125,508	96,520
Social security costs	6,894	(1,963)
Employment allowance	(4,000)	(3,000)
Pensions	873	286
	<u>129,275</u>	<u>91,843</u>

The average number employees during the year was 14.5, being an average of 4.9 full time equivalent (2020: 14.8, 5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	873	286

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
National Lottery - Awards 4 All	9138	-	6257	(2,250)	631
National Lottery Community Fund	10234	26950	19081	(1,300)	16,803
BMDC CTLD	210	7798	6423	(728)	857
ESF Groundwork	-	1,735	381	-	1,354
HMRC Job Retention Scheme	-	18,149	16,258	-	1,891
QED Fund	-	68,974	46,802	(8,332)	13,840
Acorn Fund	250	-	-	-	250
Ward Improvement Fund	645	-	-	-	645
Easter Meal Packs 2021 fund	-	19,000	12,714	-	6,286
Social Services fund	-	25,000	20,339	(4,661)	-
Holiday Activity & Food Programme	-	5,000	5,000	-	-
Keighley Healthy Living	-	14,685	-	-	14,685
Racial Equality Network Fund	-	11,000	3,542	-	7,458
Resilience Fund	-	9,000	7,582	(1,418)	-
Keighley Town Council	-	250	250	-	-
	<u>20,477</u>	<u>207,541</u>	<u>144,629</u>	<u>(18,689)</u>	<u>64,700</u>

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds (continued)

Fund name	Purpose of restriction
National Lottery - Awards 4 All	To provide English classes for 38 weeks. The transfer is for a contribution to overhead costs.
National Lottery Community Fund	Towards Saturday Club and Youth Holiday Scheme. The transfer is for a contribution to overhead costs.
BMDC CTLD	For adults with learning disabilities. The transfer is for a contribution to overhead costs.
ESF Groundwork	To provide ESOL classes.
HMRC Job Retention Scheme	Towards the salary of furloughed staff.
QED Fund	To provide ESOL integration classes and spread Covid awareness and focus on peoples mental health. The transfer is for a contribution to overhead costs.
Acorn Fund	Towards the garden project.
Ward Improvement Fund	Towards the Gas Cooker and Garden project.
Easter Meal Packs 2021 fund	For proving school meals for eligible children.
Social Services fund	Towards running a day centre for elderly. The transfer relates to a contribution to overhead costs.
Holiday Activity & Food Programme	To provide holiday activities and meals in a safe environment.
Keighley Healthy Living	To deliver a lifestyle change programme - exercise sessions and healthy cook and eat sessions.
Racial Equality Network Fund	To provide Covid awareness and prevention project.
Resilience Fund	Covered short-term running costs for summer youth activities and covered cleaners cost, fundraising costs and utility bills during the 1st lockdown. The transfer relates to a contribution to overhead costs.
Keighley Town Council	Funding for Sangat garden.

5 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Staff redundancy	30,000	-	-	(10,000)	20,000
Refurbishment and boiler	35,000	-	20,000	-	15,000
	<u>65,000</u>	<u>-</u>	<u>20,000</u>	<u>(10,000)</u>	<u>35,000</u>

Designated funds

	Purpose of designation
Staff redundancy	To provide for staff redundancy payments. The transfer was made according to the decision made to have only £20,000 in designated funds for redundancies as per the latest estimate.
Refurbishment and boiler	Designated fund for refurbishment costs for the kitchen and halls as well as for a boiler replacement.

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2021

6 Tangible assets	Computers and Software	Motor Vehicles	Fixtures & Fittings	Freehold Land & Buildings	Total
Cost			£	£	£
At 1 April 2020	1,687	20,053	74,640	401,827	498,207
Additions	-	-	799	-	799
At 31 March 2021	1,687	20,053	75,439	401,827	499,006
Depreciation					
At 1 April 2020	562	19,577	66,377	155,604	242,120
Charge for year	562	119	1,360	4,280	6,321
At 31 March 2021	1,124	19,696	67,737	159,884	248,441
Net book value					
At 31 March 2021	563	357	7,702	241,943	250,565
At 31 March 2020	1,125	476	8,263	246,223	256,087
7 Debtors and prepayments				2021 £	2020 £
Debtors				19,218	10,879
Prepayments				1,538	1,359
				20,756	12,238
8 Cash at bank and in hand				2021 £	2020 £
Premium account				93,578	76,717
Current account				5,040	4,524
Sangat women and children's group account				781	781
Business Bond deposit account				43,990	43,675
Cash in hand and prepaid card				2,670	308
				146,059	126,005
9 Creditors and accruals				2021 £	2020 £
Creditors				2,030	524
Taxation and social security				-	385
Accruals				2,196	1,608
				4,226	2,517

Sangat Community Association
Notes to the accounts continued
for the year ended 31 March 2021

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and the Centre Manager. The total employee benefits received by the Centre Manager were £29,085 (previous year: £28,947).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other transactions with trustees or related parties

			2021	2020
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Jamila Din	Daughter of Alaf Din(Trustee)	Employee	4,092	3,852
			<u>38,322</u>	<u>20,804</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of

	2021	2020
	£	£
Within one year	959	959
In the second to fifth years inclusive	1,516	2,475
	<u>2,475</u>	<u>3,434</u>

Sangat Community Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	25,375	8,606	207,541	95,702	232,916	104,308
Hire charges	14,430	30,631	-	3,732	14,430	34,363
Fees	654	4,990	-	-	654	4,990
Meals and catering	252	3,423	-	-	252	3,423
Classes	5,720	5,000	-	-	5,720	5,000
Fundraising	-	20	-	-	-	20
Investment income	351	493	-	-	351	493
Other income	192	1,471	-	-	192	1,471
Total income	46,974	54,634	207,541	99,434	254,515	154,068
Expenditure						
Salaries and NIC	21,631	34,355	107,644	57,488	129,275	91,843
Payroll charges	1,309	389	767	421	2,076	810
Volunteer expenses	389	564	1,030	-	1,419	564
Centre expenses	1,045	595	-	-	1,045	595
Transport costs	2,136	1,927	50	557	2,186	2,484
Administration costs	3,573	4,804	360	181	3,933	4,985
Fundraising and publicity	-	388	-	-	-	388
Tutors and training	2,627	140	19,405	4,069	22,032	4,209
Depreciation	6,321	6,459	-	-	6,321	6,459
Independent examination	1,200	1,104	-	-	1,200	1,104
Professional fees	6,293	5,006	-	-	6,293	5,006
Insurance	2,453	3,187	-	-	2,453	3,187
Sundry Expenses	10	342	-	-	10	342
Activities	729	2,870	14,245	2,859	14,974	5,729
Building and maintenance costs	26,115	5,574	-	26	26,115	5,600
Utilities and rates	9,865	10,625	-	-	9,865	10,625
Equipment	1,247	73	1,128	5	2,375	78
Bad debt	1,602	575	-	-	1,602	575
Total expenditure	88,545	78,977	144,629	65,606	233,174	144,583
Net income / (expenditure)	(41,571)	(24,343)	62,912	33,828	21,341	9,485
Transfers between funds	18,689	13,351	(18,689)	(13,351)	-	-
Net movement in funds	(22,882)	(10,992)	44,223	20,477	21,341	9,485
Fund balances brought forward	371,336	382,328	20,477	-	391,813	382,328
Fund balances carried forward	348,454	371,336	64,700	20,477	413,154	391,813