

# **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

<b>Registered and principal address</b>	<b>Bankers</b>	<b>Solicitors</b>
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 23<sup>rd</sup> March 2020 when the 1<sup>st</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>46,974</b>	<b>207,541</b>	<b>254,515</b>	<b>154,068</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>88,545</b>	<b>144,629</b>	<b>233,174</b>	<b>144,583</b>
<b>Net income / (expenditure)</b>		<b>(41,571)</b>	<b>62,912</b>	<b>21,341</b>	<b>9,485</b>
<b>Transfers between funds</b>		<b>18,689</b>	<b>(18,689)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(22,882)</b>	<b>44,223</b>	<b>21,341</b>	<b>9,485</b>
<b>Fund balances brought forward</b>		<b>371,336</b>	<b>20,477</b>	<b>391,813</b>	<b>382,328</b>
<b>Fund balances carried forward</b>	(4)	<b>348,454</b>	<b>64,700</b>	<b>413,154</b>	<b>391,813</b>

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
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(6)	250,565	-	250,565	256,087
<b>Total fixed assets</b>		<u>250,565</u>	<u>-</u>	<u>250,565</u>	<u>256,087</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>102,115</u>	<u>64,700</u>	<u>166,815</u>	<u>138,243</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(9)	4,226	-	4,226	2,517
<b>Total current liabilities</b>		<u>4,226</u>	<u>-</u>	<u>4,226</u>	<u>2,517</u>
<b>Net current assets / (liabilities)</b>		<u>97,889</u>	<u>64,700</u>	<u>162,589</u>	<u>135,726</u>
<b>Net assets</b>		<u>348,454</u>	<u>64,700</u>	<u>413,154</u>	<u>391,813</u>
<b>Funds</b>					
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>
<b>Total funds</b>		<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**

<b>2 Grants and donations</b>	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>

<b>3 Staff costs and numbers</b>	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.

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

<b>4 Restricted funds</b>	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**

<b>6 Tangible assets</b>	Computers and Software	Motor Vehicles	Fixtures & Fittings	Freehold Land & Buildings	Total
<b>Cost</b>			£	£	£
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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
<b>7 Debtors and prepayments</b>				2021 £	2020 £
Debtors				19,218	10,879
Prepayments				1,538	1,359
				20,756	12,238
<b>8 Cash at bank and in hand</b>				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
<b>9 Creditors and accruals</b>				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.

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

**11 Operating leases**

<b>Expected future minimum lease payments over the remaining life of</b>		2021	2020
		£	£
Within one year		959	959
In the second to fifth years inclusive		<u>1,516</u>	<u>2,475</u>
		<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 £
<b>Income</b>						
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
<b>Total income</b>	<b>46,974</b>	<b>54,634</b>	<b>207,541</b>	<b>99,434</b>	<b>254,515</b>	<b>154,068</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>88,545</b>	<b>78,977</b>	<b>144,629</b>	<b>65,606</b>	<b>233,174</b>	<b>144,583</b>
<b>Net income / (expenditure)</b>	<b>(41,571)</b>	<b>(24,343)</b>	<b>62,912</b>	<b>33,828</b>	<b>21,341</b>	<b>9,485</b>
<b>Transfers between funds</b>	<b>18,689</b>	<b>13,351</b>	<b>(18,689)</b>	<b>(13,351)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(22,882)</b>	<b>(10,992)</b>	<b>44,223</b>	<b>20,477</b>	<b>21,341</b>	<b>9,485</b>
<b>Fund balances brought forward</b>	<b>371,336</b>	<b>382,328</b>	<b>20,477</b>	<b>-</b>	<b>391,813</b>	<b>382,328</b>
<b>Fund balances carried forward</b>	<b>348,454</b>	<b>371,336</b>	<b>64,700</b>	<b>20,477</b>	<b>413,154</b>	<b>391,813</b>