

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.

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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
Cost	£	£	£	£	£
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
Depreciation					
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
Net book value					
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
	7,600	20,756

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

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

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
	35,000	-	10,000	(20,000)	5,000

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