

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



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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