

Sangat Community Association

Charity number 1094818

A company limited by guarantee number 03745367

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

SANGAT CENTRE
AN ORGANISATION EMPOWERING THE COMMUNITY



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Sangat Community Association

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Sangat Community Association

Trustees' report for the year ended 31 March 2024

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

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

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

Senior Management Riasat Ali

Charity number 1094818 Registered in England and Wales

Company number 03745367 Registered in England and Wales

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

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Sangat Community Association

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

Method of recruitment and appointment of trustees

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

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

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

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

Trustee induction and training

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

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

Risk Management

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

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

Organisational Structure

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

Objectives and activities

The charity's objects

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

To establish or secure the establishment of a Community Centre (hereinafter called the Sangat Centre) and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects.

Sangat Community Association

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

Public benefit statement

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

The charity's main activities

Overview

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

Youth activities

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

Health

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

Achievements and performance

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

Our exciting projects are very popular and well attended.:

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

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

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

Sangat Community Association

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

Financial review

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

Reserves policy

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

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

Sangat Community Association

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Shafiq Malik (Trustee)

Sangat Community Association

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

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

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

16/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Sangat Community Association
Balance sheet
as at 31 March 2024

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

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

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

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

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

Shafiq Malik (Trustee)

Sangat Community Association

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and fittings: 15% on a reducing balance basis

Motor vehicles: 25% on a reducing balance basis

Computers and Software: over 3 years

Pensions

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

Sangat Community Association

Notes to the accounts continued

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

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

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

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

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

Leases

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

2 Grants and donations

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

3 Staff costs and numbers

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

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

Defined contribution pension scheme

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

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

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

Fund name

Awards for All

Purpose of restriction

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

DLUHC Levelling up Fund

To support a refurbishment and improvement programme at the Centre.

BMDC Community Chest

Towards community café and family fun sessions.

BMDC UKSPF

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

BMDC HAF

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

KWVCP Health Champions

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

BMDC Household Support Fund

To enable the delivery of food parcels.

BMDC Community Building

Funding towards the Centre's running costs.

Keighley Healthy Living

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

BMDC Keighley Town Fund

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

BMDC Youth Club

Funding for an after-school Tuesday youth club.

BMDC Kings Coronation

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

BMDC Social Day Centre

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

BMDC Social Day Centre Men

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

BMDC Social Day Centre Women

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

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

4 Restricted funds continued

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

5 Tangible assets

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

6 Debtors and prepayments

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

7 Cash at bank and in hand

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

8 Creditors and accruals

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

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

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

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

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

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

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

11 Operating leases

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

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

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