

THE SIKH ASSOCIATION MANCHESTER

England & Wales · Charity number 511024

Details

Other names	THE SIKH ASSOCIATION
Status	Registered
Legal form	Other
Registered	1981-02-06
Register	View on the Charity Commission register

Contact

Address	Sikh Association Manchester 32 Derby Street Manchester M8 8RY
Phone	01618322241
Email	centralgurdwara@gmail.com
Website	www.centralgurdwaramanchester.co.uk

Activities

Objects: TO ADVANCE THE SIKH RELIGION AND IN CONNECTION THEREWITH, TO ACQUIRE AND HOLD PROPERTY FOR THE USE AS A SIKH TEMPLE.

Activities: Religious Services Daily and Weekly Special Religious Services Conducting - Sikh Religious marriages Educational - Weekly Classes for music, kirtan, tabla, Gurmukhi language, Gurmat Educational Visits - School children, religious and other Organisations Programme for Senior Citizen alternate weeks Advice/Support to Sikh Community

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** MANCHESTER
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£128,868	£124,169	-	-
2024-04-30	£85,436	£64,631	-	-
2023-04-30	£176,765	£79,780	-	-
2022-04-30	£69,349	£63,142	-	-
2021-04-30	£63,433	£50,279	-	-

Trustees

Name	Role	Appointed
Daljeet Kaur Manku		2025-07-20
Depinder Deep Singh		2025-07-20
Dr Pawanbir Singh		2025-07-20
Gian Chand Rani		2025-11-01
Gurdeep Singh Bains		2025-07-20
Gurdial Singh		2025-11-01
Jagmail Singh		2025-07-20
Laxman Kumar		2023-11-19
Manjit Singh Sandher		2023-11-19

THE SIKH ASSOCIATION MANCHESTER

England & Wales - Charity number 511024

Accounts

Charity Number: 511024

The Sikh Association Manchester

Report and financial statements
for the year ended 30 April 2025

The Sikh Association Manchester
Reference and administrative information
for the year ended 30 April 2025

Charity number 511024
Registered office and operational address 32 Derby Street, Manchester M8 8RY

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mr Bhagwant Singh
Mr Laxman Kumar
Mr Manjit Singh Sandher

Bankers Barclays Bank
Manchester

Independent Examiner TaxAssist Accountants
902 Chester Road, Stretford
Manchester, M32 0PA

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2025

The trustees present their report and the unaudited financial statements for the year ended 30 April 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trust deed defines the charity's objective as being:

1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social centre.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
4. To provide, in the interest of social welfare, facilities for recreation, sport, leisure and education with the primary objective of improving conditions and well-being of, but not exclusively, the members of the Sikh community.

The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of The Sikh Association Manchester.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2025

The Gurdwara had a few visits from schools and colleges of different faiths during this year. The primary objective of these visits as before, is to allow students to enhance their understanding of Sikhism and educate them on the basic principles of Sikhism. It also allows them to understand the various activities that take place at the Gurdwara. They are also offered langar as part of their visit to experience the basic principle of equality associated with Sikhism.

The Sikh Association Manchester has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken to uphold the health and safety of volunteers who help in cooking.

The heating system is being serviced regularly to make the heating efficient and cost effective.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from Sikh centres in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. All classes are operated at a beginner, intermediate and expert teaching level.

Financial review

During the year the Association received donations income of £128,868 (2024: £85,436) while expenditure in the year was £124,169 (2024: £64,631). Bank and cash balance at the year-end were £19,475 (2024: £25,661).

All funds are unrestricted, and it is our policy to maintain a reserve of £6000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is an unincorporated charity registered on 01/5/1975 in England and Wales. The charity is constituted under a constitution dated 01/06/2000. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Association elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee is open 9 members including a Chairman, Secretary and Treasurer. The secretary and treasurer are the signatories for all the bank accounts and cheque payments made. The committee has the responsibility to manage the

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2025

day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 15th January 2026 and signed on their behalf by

Mr Bhagwant Singh

Chairperson

Independent examiners report
to the trustees of
The Sikh Association Manchester

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2025 which are set out on pages 6 to 8.

Responsibilities and basis of report

As the charity trustees of the company (and 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 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 company's accounts as carried out under section 145 of the Charities Act 2011 (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 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.

TaxAssist Accountants
902 Chester Road,
Stretford, Manchester,
M16 0PQ

Date 15/01/2026

The Sikh Association Manchester
Receipts and Payments
Accounts for the year ended 30 April 2025

Income and Expenses statement

	2024-25	2023-24
Income and Donations	£	£
Receipts	14,147	10,686
Standing orders	12,402	11,038
Golak and General donations	102,318	63,712
Total Income	128,868	85,436
Expenses	£	£
Education activities	8,807	3,518
Kitchen expenses	14,923	2,070
Other charitable activities	1,500	1,000
Giani services	19,264	-
Visiting Ragis & Langar expenses	14,147	6,000
Charitable activities	58,642	12,588
Water rates	7,333	3,224
Cleaning	288	-
Insurance	2,200	1,641
Wages	5,510	16,601
Employer NI	1	65
Employer Pension	103	483
Telephone & Internet charges	94	-
Printing, Postage and Stationery	49	-
Repairs and Maintenance	8,630	640
Building works	9,999	-
Waste management	3,485	1,800
General expenses	-	158
Accountancy	1,784	2,373
Gas & Elec	21,490	21,343
Mortgage	142	356
PAYE Interest	-	5
Depreciation	4,420	3,354
Administration & Management	65,527	52,043
Total Expenses	124,169	64,631
Other Income	7,122	5,920
Bank Interest received	112	-
Net movement in funds	11,934	26,725

The Sikh Association Manchester
Statement of Assets and Liabilities as at 30 April 2025

	Notes	2025 £	2024 £
Fixed assets	2	478,058	477,146
Cash at bank & in hand		19,475	25,661
Creditors: amounts falling due within one year	4	839	906
Net current assets		<hr/> 18,636	<hr/> 24,755
Total assets less current liabilities		<hr/> 496,693	<hr/> 501,901
Creditors: amounts falling due after more than one year	5	-	(17,141)
Net assets		<hr/> 496,693	<hr/> 484,760
Capital and reserves			
Profit and loss account		496,693	484,760
Shareholders' funds		<hr/> 496,693	<hr/> 484,760

Approved by the trustees on 15th January 2026 and signed on their behalf by:

Mr Bhagwant Singh (Chairperson)

**Notes to the accounts
for the year ended 30 April 2025**

a. Accounting basis

The financial statements have been prepared on a receipt and payments basis.

b. Assets retained for use of the charity

Fixed assets retained for the use of the charity includes the following:

	2025	2024
	£	£
Freehold at 32 Derby Street Manchester	466,669	466,669
Fixtures and fittings	22,099	13,831
Depreciation	(10,710)	(3,354)
	<hr/>	<hr/>
	478,058	477,146
	<hr/> <hr/>	<hr/> <hr/>

c. Trustees expenses

No expenses were paid to trustees during the year (2024: nil).

d. Creditors: amounts falling due within one year

	2025	2024
	£	£
Wages	-	754
PAYE	-	92
Pension	-	60
Accountancy accruals	839	-
	<hr/>	<hr/>
	839	906
	<hr/> <hr/>	<hr/> <hr/>

e. Creditors: amounts falling due within one year

Mortgage Loan	-	16,785
Prior year adjustment	-	356
	<hr/>	<hr/>
	-	17,141
	<hr/> <hr/>	<hr/> <hr/>

THE SIKH ASSOCIATION MANCHESTER

England & Wales - Charity number 511024

Accounts

Charity Number: 511024

The Sikh Association Manchester

Report and financial statements
for the year ended 30 April 2024

The Sikh Association Manchester
Reference and administrative information
for the year ended 30 April 2024

Charity number 511024
Registered office and operational address 32 Derby Street, Manchester M8 8RY

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mr Gurdeep Singh Bains
Mrs Daljit Kaur Manku
Mr Kushwant Singh
Mr Depinder Singh
Mr Laxman Kumar
Mr Manjit Singh Sandher
Mr Gurnoor Singh
Mr Bhagwant Singh

Bankers Barclays Bank
Manchester

Independent TaxAssist Accountants

Examiner Oakland House, 76 Talbot Road, Old Trafford,
Manchester, M16 0PQ

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2024

The trustees present their report and the unaudited financial statements for the year ended 30 April 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trust deed defines the charity's objective as being:

1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social centre.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
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The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of The Sikh Association Manchester.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2024

The Gurdwara had a few visits from schools and colleges of different faiths during this year. The primary objective of these visits as before, is to allow students to enhance their understanding of Sikhism and educate them on the basic principles of Sikhism. It also allows them to understand the various activities that take place at the Gurdwara. They are also offered langar as part of their visit to experience the basic principle of equality associated with Sikhism.

The Sikh Association Manchester has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken to uphold the health and safety of volunteers who help in cooking.

The heating system is being serviced regularly to make the heating efficient and cost effective.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from Sikh centres in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. All classes are operated at a beginner, intermediate and expert teaching level.

Financial review

During the year the Association received donations income of £85,436 (2023: £176,765) while expenditure in the year was £64,631 (2023: £79,780). Bank and cash balance at the year-end were £25,661 (2023: £13,024).

All funds are unrestricted, and it is our policy to maintain a reserve of £6000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is an unincorporated charity registered on 01/5/1975 in England and Wales. The charity is constituted under a constitution dated 01/06/2000. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Association elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee is open 9 members including a Chairman, Secretary and Treasurer. The secretary and treasurer are the signatories for all the bank accounts and cheque payments made. The committee has the responsibility to manage the

**The Sikh Association Manchester Trustees annual report
for the year ended 30 April 2024**

day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

Statement of responsibilities of the trustees

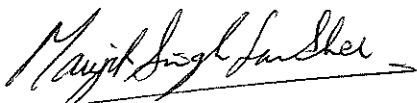
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 03rd January 2025 and signed on their behalf by



MF Manjit Singh
Sandher

Treasurer

Independent examiners report
to the trustees of
The Sikh Association Manchester

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2024 which are set out on pages 6 to 8.

Responsibilities and basis of report

As the charity trustees of the company (and 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 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 company's accounts as carried out under section 145 of the Charities Act 2011 (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 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.

TaxAssist Accountants
Oakland House
76 Talbot Road
Old Trafford
Manchester, M16 0PQ

Date 03/01/2025

The Sikh Association Manchester
Receipts and Payments
Accounts for the year ended 30 April 2024

Income and Expenses statement		
	2023-24	2022-23
Income and Donations	£	£
Golak & Receipts	10,686	51,737
Standing orders	11,038	6,881
Gift Aid	-	5,073
General donations	63,712	13,074
Loan Conversion	-	100,000
Total Income	85,436	176,765
Expenses	£	£
Raagis & General Staffing	6,000	23,912
Education activities	3,518	-
Kitchen expenses	2,070	10,765
Other charitable activities	1,000	500
Charitable activities	12,588	35,177
Pest control & Cleaning	-	1,388
Insurance	1,641	1,589
Wages	16,601	-
Employer NI	65	-
Employer Pension	483	-
Repairs and Maintenance	640	220
Gas & Elec	21,343	21,936
Mortgage	356	647
Accountancy	2,373	900
Water rates	3,224	3,709
Waste management	1,800	2,426
Building repairs	-	6,705
PAYE Interest	5	-
General expenses	158	1,000
Depreciation	3,354	2,937
Travel	-	1,146
Administration & Management	52,043	44,603
Total Expenses	64,631	79,780
Other Income	5,920	-
Net movement in funds	26,725	96,985

The Sikh Association Manchester
Statement of Assets and Liabilities as at 30 April 2024

	Notes	2024 £	2023 £
Fixed assets	2	477,146	478,416
Cash at bank & in hand		25,661	13,024
Creditors: amounts falling due within one year	4	906	2,400
Net current assets		24,755	10,624
Total assets less current liabilities		501,901	489,040
Creditors: amounts falling due after more than one year	5	(16,785)	(31,005)
Net assets		485,116	458,035
Capital and reserves			
Profit and loss account		485,116	458,035
Shareholders' funds		485,116	458,035

Approved by the trustees on 03rd January 2025 and signed on their behalf by:


 Mr Manjit Singh Sandher (Treasurer)

**Notes to the accounts
for the year ended 30 April 2024**

1 Accounting basis

The financial statements have been prepared on a receipt and payments basis.

2 Assets retained for use of the charity

Fixed assets retained for the use of the charity includes the following:

	2024 £	2023 £
Freehold at 32 Derby Street Manchester	466,669	466,669
Fixtures and fittings	13,831	14,684
Depreciation	(3,354)	(2,937)
	<hr/> 477,146	<hr/> 478,416
	<hr/> <hr/>	<hr/> <hr/>

3 Trustees expenses

No expenses were paid to trustees during the year (2023: nil).

4 Creditors: amounts falling due within one year

	2024 £	2023 £
Wages	754	-
PAYE	92	600
Pension	60	-
Accountancy	-	1800
	<hr/> 906	<hr/> 2,400
	<hr/> <hr/>	<hr/> <hr/>

5 Creditors: amounts falling due within one year

Mortgage Loan	16,785	31,005
	<hr/> 16,785	<hr/> 31,005
	<hr/> <hr/>	<hr/> <hr/>

THE SIKH ASSOCIATION MANCHESTER

England & Wales - Charity number 511024

Accounts

Charity Number: 511024

The Sikh Association Manchester

Report and financial statements
for the year ended 30 April 2022

The Sikh Association Manchester
Reference and administrative information
for the year ended 30 April 2022

Charity number 511024
Registered office and operational address 32 Derby Street, Manchester M8 8RY

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mr Baljit Singh Saluja
Mr Varinder Bir Singh
Mr Pawanbir Singh
Mr Manjit Singh Mehta
Mrs. Daljit Kaur Manku
Mr. Gurdeep Singh Bains

Bankers Barclays Bank
Manchester

Independent Gary Harris FCA , G A Harris & Co Limited

Examiner Brulimar House, Jubilee Road, Middleton, Manchester, M24 2LX

The Sikh Association Manchester Trustees annual report

for the year ended 30 April 2022

The trustees present their report and the unaudited financial statements for the year ended 30 April 2022.

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Objectives and activities

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1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social center.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
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The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of The Sikh Association Manchester.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

During the Covid-19 pandemic, normal religious services had to be halted, however, the kitchen facilities were being used by local members of the congregation to provide hot packed meals to the vulnerable population of greater Manchester irrespective of religion, gender, faith or status.

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2022

The Gurdwara had a few visits from schools and colleges of different faiths during this year. The primary objective of these visits as before, is to allow students to enhance their understanding of Sikhism and educate them on the basic principles of Sikhism. It also allows them to understand the various activities that take place at the Gurdwara. They are also offered langar as part of their visit to experience the basic principle of equality associated with Sikhism.

The Sikh Association Manchester has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken to uphold the health and safety of volunteers who help in cooking.

The heating system is being serviced regularly to make the heating efficient and cost effective.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from Sikh centers in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. All classes are operated at a beginner, intermediate and expert teaching level.

Financial review

During the year the Association received donations income of £69,349 (2021:£63,433) while expenditure in the year was £63,142 (2021: £40,651). Bank and cash balance at the year end were £35,993 (2021: £32,524).

All funds are unrestricted, and it is our policy to maintain a reserve of £6000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is an unincorporated charity registered on 01/5/1975 in England and Wales. The charity is constituted under a constitution dated 01/06/2000. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Association elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee is open 9 members including a Chairman, Secretary and Treasurer. The secretary and treasurer are the signatories for all the bank accounts and cheque payments made. The committee has the responsibility to manage the

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2022

day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 17th April 2023 and signed on their behalf by



Manjit Singh
Treasurer

Independent examiners report
to the trustees of
The Sikh Association Manchester

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2022 which are set out on pages 6 to 8.

Responsibilities and basis of report

As the charity trustees of the 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 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 company's accounts as carried out under section 145 of the Charities Act 2011 (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 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.

Gary Harris
G A Harris & Co Ltd
Brulimar House
Jubilee Road
Middleton
Manchester, M24 2LX

Date 17/04/2023

The Sikh Association Manchester
Receipts and Payments
Accounts for the year ended 30 April 2022

Income and Expenses statement

	2021-22	2020-21
Income and Donations	£	£
Golak & Receipts	28,014	15,381
Standing orders	9,831	9,040
Building Funds	-	1,000
Gift Aid	15,683	-
General donations	16,095	31,168
Government Covid JR Grant	-	6,844
Total Income	69,623	63,433
Expenses	£	£
Ragis	12,930	8,205
Education activities	-	-
Kitchen expenses	5,286	279
Other charitable activities	741	1,262
Charitable activities	18,957	9,746
Pest control & Cleaning	1,504	216
Internet & Telephone	-	-
Insurance	1,224	1,157
Repairs and Maintenance	210	6,645
Gas & Elec	21,616	10,873
Mortgage	955	1,100
Accountancy	900	709
Water rates	3,560	1,372
Waste management	1,078	991
Building repairs	-	350
General staffing	8,945	2,986
General expenses	136	766
Depreciation	3,671	3,673
Travel	177	67
Administration & Management	43,976	30,905
Total Expenses	62,933	40,651
Net movement in funds	6,690	22,782

The Sikh Association Manchester

Statement of Assets and Liabilities as at 30 April 2022

	Notes	2022 £	2021 £
Fixed assets			
	2	481,353	481,360
Cash at bank & in hand		36,355	32,403
Creditors: amounts falling due within one year	4	10,700	
Net current assets		<u>25,655</u>	<u>32,403</u>
Total assets less current liabilities		<u>507,008</u>	<u>513,763</u>
Creditors: amounts falling due after more than one year	5	(154,445)	(167,890)
Net assets		<u>352,563</u>	<u>345,873</u>
Capital and reserves			
Profit and loss account		352,563	345,873
Shareholders' funds		<u>352,563</u>	<u>345,873</u>

Approved by the trustees on 17th April 2023 and signed on their behalf by:

Mr Manjit Singh (Treasurer)

Notes to the accounts for the year ended 30 April 2022

1 Accounting basis

The financial statements have been prepared on a receipt and payments basis.

2 Assets retained for use of the charity

Fixed assets retained for the use of the charity includes the following:

	2022	2021
	£	£
Freehold at 32 Derby Street Manchester	466,669	466,669
Fixtures and fittings	18,355	18,364
Depreciation	(3,671)	(3,673)
	481,353	481,360
	481,353	481,360

3 Trustees expenses

No expenses were paid to trustees during the year (2021: nil).

4 Creditors: amounts falling due within one year

Accountancy	£900
PAYE	£800
Deferred income	<u>£9,000</u>
	£10,700

5 Creditors: amounts falling due after one year

Bank loan	£54,445
Personal loan	<u>£100,000</u>
	£154,445

THE SIKH ASSOCIATION MANCHESTER

England & Wales - Charity number 511024

Accounts

The Sikh Association Manchester

Report and financial statements
for the year ended 30 April 2021

The Sikh Association Manchester
Reference and administrative information
for the year ended 30 April 2021

Charity number 511024
Registered office and operational address 32 Derby Street, Manchester M8 8RY

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mr Baljit Singh Saluja
Mr Varinder Bir Singh
Mr Pawanbir Singh
Mr Manjit Singh Mehta
Mrs. Daljit Kaur Manku
Mr. Gurdeep Singh Bains

Bankers Barclays Bank
Manchester

Independent Jennifer Daniel FCCA, Slade & Cooper Limited
Examiner Beehive Mill, Jersey Street, Manchester, M4 6JG

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2021

The trustees present their report and the unaudited financial statements for the year ended 30 April 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trust deed defines the charity's objective as being:

1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social center.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
4. To provide, in the interest of social welfare, facilities for recreation, sport, leisure and education with the primary objective of improving conditions and well-being of, but not exclusively, the members of the Sikh community.

The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of The Sikh Association Manchester.

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

During the Covid-19 pandemic, normal religious services had to be halted, however, the kitchen facilities were being used by local members of the congregation to provide hot packed meals to the vulnerable population of greater Manchester irrespective of religion, gender, faith or status.

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2021

The Gurdwara had a few visits from schools and colleges of different faiths during this year. The primary objective of these visits as before, is to allow students to enhance their understanding of Sikhism and educate them on the basic principles of Sikhism. It also allows them to understand the various activities that take place at the Gurdwara. They are also offered langar as part of their visit to experience the basic principle of equality associated with Sikhism.

The Sikh Association Manchester has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken to uphold the health and safety of volunteers who help in cooking.

The new heating system that was commissioned last year has been fully serviced twice to make the heating efficient and cost effective.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from Sikh centers in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. All classes are operated at a beginner, intermediate and expert teaching level.

Financial review

During the year the Association received donations income of £63,433 (2020:98,984) while expenditure in the year was £50,279 (2020: 78,809). Bank and cash balance at the yearend were £13,154 (2020: 19,371).

All funds are unrestricted, and it is our policy to maintain a reserve of £6000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is an unincorporated charity registered on 01/5/1975 in England and Wales. The charity is constituted under a constitution dated 01/06/2000. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Association elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee is open 9 members including a Chairman, Secretary and Treasurer. The secretary and treasurer are the signatories for all the bank accounts and cheque payments made. The committee has the responsibility to manage the

The Sikh Association Manchester Trustees annual report for the year ended 30 April 2021

day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 31st October 2021 and signed on their behalf by

Manjit Singh
Treasurer

Independent examiners report
to the trustees of
The Sikh Association Manchester

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2021 which are set out on pages 6 to 8.

Responsibilities and basis of report

As the charity trustees of the 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 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 company's accounts as carried out under section 145 of the Charities Act 2011 (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 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.

Jennifer Daniel FCCA DChA
Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester, M4 6JG

Date 19/12/2022

The Sikh Association Manchesester
Receipts and Payments
Accounts for the year ended 30 April 2021

Income and Expenses statement

	2020-21	2019-20
Income and Donations	£	£
Golak & Receipts	15,381	46,805
Standing orders	9,040	7,785
Building Funds	1,000	26,642
Activities	303	-
General donations	30,865	17,582
Government Covid JR Grant	6,844	-
Total Income	63,433	98,813
Expenses	£	£
Ragis	8,205	6,776
Education activities	-	2,220
Kitchen expenses	279	8,012
Other charitable activities	1,262	6,768
Charitable activities	9,746	23,776
Pest control & Cleaning	216	216
Internet & Telephone	-	180
Insurance	1,157	1,101
Repairs and Maintenance	6,645	33,302
Gas & Elec	10,873	11,304
Mortgage	14,400	14,400
Accountancy	709	1,964
Water rates	1,372	2,192
Waste management	991	1,945
Building repairs	350	-
General staffing	2,986	11,506
General expenses	766	53
Office Equipment	-	220
Travel	67	425
Administration & Management	40,532	78,809
Total Expenses	50,279	102,585
Net movement in funds	13,154	-3,771

The Sikh Association Manchesester

Statement of Assets and Liabilities as at 30 April 2021

Bank and cash at the start of the year	19,371	22,972
Bank and cash at the end of the year	32,525	19,371
	2021	2020
Bank and Cash	£	£
Cash in Bank	32,525	19,371
Petty cash	0	0
	32,525	19,371
	32,525	19,371
 Assets retained	 466,669	 466,669
 Liabilities		
Loan - secured	100,000	100,000
Mortgage	32,524	61,260
	132,524	161,260
	132,524	161,260
 Assets		
Freehold 32 Derby street Manchester	448,305	448,305
Fixtures and fittings	18,364	18,364
	466,669	466,669
	466,669	466,669
 Net Assets	 366,670	 324,780

Approved by the trustees on 31st October 2021 and signed on their behalf by:

Mr Manjit Singh (Treasurer)

Notes to the accounts for the year ended 30 April 2021

1 Accounting basis

The financial statements have been prepared on a receipt and payments basis.

2 Assets retained for use of the charity

Fixed assets retained for the use of the charity includes the following:

	2021	2020
	£	£
Freehold at 32 Derby Street Manchester	448,305	448,305
Fixtures and fittings	18,364	18,364
	<hr/>	<hr/>
	466,669	466,669
	<hr/> <hr/>	<hr/> <hr/>

3 Trustees expenses

No expenses were paid to trustees during the year (2020: nil).