

Charity number: 1011216
Company number: 1011216
(England and Wales)

UNITED SIKH ASSOCIATION

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2023

Demo Version

UNITED SIKH ASSOCIATION
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For the year ended 30 June 2023

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UNITED SIKH ASSOCIATION
Report of the Trustees
For the year ended 30 June 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|--|
| Name of Charity | UNITED SIKH ASSOCIATION |
| Charity registration number | 1011216 |
| Company registration number | 1011216 |
| Principal address | Sikh Community Centre Wellington Avenue Liverpool L15 0EJ |

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ranjit Singh Gill
Hardev Singh Sohal
Rajinder Singh Panesar

Independent examiners

Accountancy Solutions
Office 5
Mansfield Business Centre
Ashfield Avenue
Mansfield Nottinghamshire
NG18 2AE

Approved by the Board of Trustees and signed on its behalf by

.....
Ranjit Singh Gill

28 March 2024

UNITED SIKH ASSOCIATION
Independent Examiners Report to the Trustees
For the year ended 30 June 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 charity's accounts 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 examiners 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 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.

Accountancy Solutions
Office 5
Mansfield Business Centre
Ashfield Avenue
Mansfield Nottinghamshire
NG18 2AE

28 March 2024

UNITED SIKH ASSOCIATION
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2023

| | Notes | Unrestricted funds £ | 2022 £ |
|------------------------------------|-------|----------------------------|-----------------|
| Income and endowments from: | | | |
| Donations and legacies | 2 | 43,088 | 43,766 |
| Total | | 43,088 | 43,766 |
| Expenditure on: | | | |
| Charitable activities | 3/4 | (44,741) | (41,709) |
| Total | | (44,741) | (41,709) |
| Net income/expenditure | | (1,653) | 2,057 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 112,500 | 110,443 |
| Total funds carried forward | | 110,847 | 112,500 |

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UNITED SIKH ASSOCIATION
Statement of Financial Position
As at 30 June 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 95,948 | 96,959 |
| | | 95,948 | 96,959 |
| Current assets | | | |
| Cash at bank and in hand | | 15,574 | 17,376 |
| | | 15,574 | 17,376 |
| Creditors: amounts falling due within one year | 10 | (675) | (1,835) |
| Net current assets | | 14,899 | 15,541 |
| Total assets less current liabilities | | 110,847 | 112,500 |
| Net assets | | 110,847 | 112,500 |
| The funds of the charity | | | |
| Unrestricted income funds | 11 | 110,847 | 112,500 |
| Total funds | | 110,847 | 112,500 |

For the year ended 30 June 2023 the 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 company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Ranjit Singh Gill
Trustee
28 March 2024

UNITED SIKH ASSOCIATION
Notes to the Financial Statements
For the year ended 30 June 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

UNITED SIKH ASSOCIATION meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

| | 2023 | 2022 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| Donations received | 43,088 | 43,766 |
| | 43,088 | 43,766 |

3. Costs of charitable activities by fund type

| | 2023 | 2022 |
|---------------------------|--------|--------|
| | £ | £ |
| Unrestricted funds | | |
| Support costs | 44,741 | 41,709 |

4. Costs of charitable activities by activity type

| | 2023 | 2022 |
|------------|--------|--------|
| | £ | £ |
| Activity 1 | 44,741 | 41,709 |

5. Analysis of support costs

| | 2023 | 2022 |
|-------------------|--------|--------|
| | £ | £ |
| Activity 1 | | |
| Governance costs | 44,741 | 41,709 |

UNITED SIKH ASSOCIATION
Notes to the Financial Statements Continued
For the year ended 30 June 2023

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2023 | 2022 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| Depreciation of owned fixed assets | 1,011 | 1,264 |
| Accountancy fees | 900 | 450 |
| Trustees' remuneration | 19,365 | 14,273 |
| | 19,365 | 14,273 |

7. Staff costs and emoluments

Total staff costs for the year ended 30 June 2023 were:

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 19,365 | 14,273 |
| | 19,365 | 14,273 |

| | 2023 | 2022 |
|------------------|-------------|-------------|
| Casual Employees | 0 | 5 |
| | 0 | 5 |

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

UNITED SIKH ASSOCIATION
Notes to the Financial Statements Continued
For the year ended 30 June 2023

9. Tangible fixed assets

| Cost or valuation | Land and Buildings £ | Furniture, fittin gs, tools and £ | Total £ |
|------------------------|----------------------------|---|----------------|
| At 01 July 2022 | 91,905 | 15,389 | 107,294 |
| At 30 June 2023 | 91,905 | 15,389 | 107,294 |
| Depreciation | | | |
| At 01 July 2022 | - | 10,335 | 10,335 |
| Charge for year | - | 1,011 | 1,011 |
| At 30 June 2023 | - | 11,346 | 11,346 |
| Net book values | | | |
| At 30 June 2023 | 91,905 | 4,043 | 95,948 |
| At 30 June 2022 | 91,905 | 5,054 | 96,959 |

10. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|------------|--------------|
| Trade creditors | 675 | 1,835 |
| | 675 | 1,835 |

11. Movement in funds

Unrestricted Funds

| | Balance at 01/07/2022 £ | Incoming resources £ | Outgoing resources £ | Balance at 30/06/2023 £ |
|----------------|-------------------------------|----------------------------|----------------------------|-------------------------------|
| <i>General</i> | | | | |
| General | 112,500 | 43,088 | (44,741) | 110,847 |
| | 112,500 | 43,088 | (44,741) | 110,847 |

Unrestricted Funds - Previous year

| | Balance at 01/07/2021 £ | Incoming resources £ | Outgoing resources £ | Balance at 30/06/2022 £ |
|----------------|-------------------------------|----------------------------|----------------------------|-------------------------------|
| <i>General</i> | | | | |
| General | 110,443 | 43,766 | (41,709) | 112,500 |
| | 110,443 | 43,766 | (41,709) | 112,500 |

UNITED SIKH ASSOCIATION
Notes to the Financial Statements Continued
For the year ended 30 June 2023

Purpose of unrestricted Funds

General

Charity

12. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Net Assets |
|---------------------------|--------------------------|--|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| <i>General</i> | | | |
| General | 95,948 | 14,899 | 110,847 |
| | 95,948 | 14,899 | 110,847 |
| Previous year | | | |
| <i>General</i> | | | |
| General | 96,959 | 15,541 | 112,500 |
| | 96,959 | 15,541 | 112,500 |

UNITED SIKH ASSOCIATION
Detailed Statement of Financial Activities
For the year ended 30 June 2023

| | 2023 | 2022 |
|---------------------------------|-----------------|-----------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Donations | 43,088 | 43,766 |
| | 43,088 | 43,766 |
| Total incoming resources | 43,088 | 43,766 |
| SUPPORT COSTS | | |
| Governance costs | | |
| Governance costs | (44,741) | (41,709) |
| | (44,741) | (41,709) |
| Total resources expended | (44,741) | (41,709) |
| Net Expenditure | (1,653) | 2,057 |

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