

Company registration number: 03195878

Charity registration number: 1055488

Kala Sangam the Academy of South Asian Performing Arts

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016

KJA Kilner Johnson Limited
Statutory Auditors
Network House
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

Kala Sangam the Academy of South Asian Performing Arts

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Kala Sangam the Academy of South Asian Performing Arts

Reference and Administrative Details

Chair	Caroline Harrison
Chief Executive Officer	Ajit Singh
Trustees	Dr Avijit Datta (appointed 30 April 2015) Zulfiqar Hussain Ian Lewis Pauline Mayers (appointed 4 November 2015) Marie O'Reilly Daniel Prendergast Ravinder Singh David West Shirley Collier (Retired 4 November 2015) Purnima Tanuka (resigned 21 July 2016)
Secretary	Ajit Singh
Senior Management Team	Jez Arrow, Finance Manager Dr Geetha Upadhyaya, Artistic Director Steve O'Connell, Venue Sales Manager
Principal Office	St Peter's House 1 Forster Square Bradford West Yorkshire BD1 4TY
Company Registration Number	03195878
Charity Registration Number	1055488
Bankers	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB
Auditors	KJA Kilner Johnson Limited Statutory Auditors Network House Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT

Kala Sangam the Academy of South Asian Performing Arts

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2016.

The trustees present their report and the financial statements for the year ended 31 March 2016. The Annual Report and Accounts have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (revised July 2008) and in accordance with the special provisions relating to companies' subject to the small companies regime within Part 15 of the Companies Act 2006. Legal and Administrative information set out on page 1 forms part of this report.

Mission and Vision of the company

Kala Sangam the Academy of South Asian Performing Arts (commonly known as "Kala Sangam") is a Bradford based South Asian performing arts company, which is also a registered charity and an incorporated company limited by guarantee since 8 May 1996. The charity's governing documents are its Memorandum and Articles of Association and the charitable objectives for which the company is established are:

- The advancement of education amongst the public, in particular the appreciation and practice of South Asian performing arts.
- The relief of persons with physical, sensory and learning disabilities, in particular through the performing arts.

Kala Sangam's founding principle is to bring people together of all ages, cultures and abilities, through the appreciation of and participation in South Asian arts including dance, music, creative writing and craft.

Through a variety of innovative, cross cultural, artistic performances and educational, youth arts, arts in health and disability work this year, we continued to achieve our mission of 'bringing people together through South Asian and collaborative arts' working towards the vision of 'establishing a centre of excellence for South Asian arts' in the north of England.

Management

Trustees

The Board consisting of 9 trustees are responsible for the overseeing of the policies, strategic development and growth of the company by drawing on their expertise from the fields of education, finance, architecture and creative industries.

All members of the trustees hold a three year term of office. Elections to positions for those who wish to stand again are held during the relevant Annual General Meeting. Other Trusteeships are made by personal invitation by the Board to those individuals the board feel would enhance the skills base of the organisation or through agency introductions via a range of Board Banks. The election process is open to scrutiny and the composition is based on Charity Commission guidelines.

The Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are noted on the charity information page.

The Trustees guarantee to contribute an amount not exceeding £1 to the assets of the charitable organisation in the event of winding up. The total such guarantees at March 2016 was 9 (2015: 9).

Kala Sangam the Academy of South Asian Performing Arts

Trustees' Report

The Board meetings are held quarterly and the day to day running of the charity is managed by Mr Ajit Singh, Chief Executive.

Code of Openness

Kala Sangam is committed to being open about its activities and performance. The Board of Trustees meet quarterly, maintain a register of board members' interests and produce a wide range of information for all of its funders and any other interested parties. Information generated includes Project Evaluations; Annual Statement of Accounts; Annual Activity Report and Annual Business Plan which sets out performance expected across a range of appropriate targets and milestones. All trustees' meetings are recorded and comprehensive minutes taken for audit purposes.

Equal Opportunities

Kala Sangam is committed to applying equality and diversity principles in the recruitment and development of its own staff and trustees. We also ensure that all artists who work with us as either visiting performer or who are core members of the company are subject to codes of behaviour which demonstrate these principles. Kala Sangam fundamentally recognises the vital connection between having a representative company and delivering services in a way which is responsive to the diverse needs of the community we serve. Although Kala Sangam is currently only a small employer, it fully accepts its responsibility to lead by demonstrating good working practices and behaviours in its dealings with all individuals, collaborative partners and companies it works with.

Control Assurance

Kala Sangam's trustees and management team acknowledge and accept their responsibility for maintaining a sound system of internal control and risk management not only in financial affairs but in all aspects of its business delivering performance practice.

Review of the year

The season started with a double bill Visual arts /Film and music performance. The performing segment of the season started with a Sitar and Tabla concert by Jasdeep Singh Degun and John Ball.

In May we featured the celebrated Hindu film, 'Hemalkasa'. The film was featured in the London Film Festival of 2014 which features an inspirational selfless journey of Dr Prakash Baba Amte and his wife Dr Mandakini Amte, a couple who dedicated their lives for the development of the tribal people of Maharashtra, India.

In June 2015, Kala Sangam presented a thematic collaborative production, 'Flights of Fantasy' inspired by Richard Bach's Jonathan Livingston Seagull. The story was re-created through a spoken word, dance performance. The production was directed by Geetha Upadhyaya, featured the Artistic Associates in Dance and Music, Mr Shrikant Subramaniam and Mr. Vijay Venkat.

Similarly in Sept 2015 Kala Sangam featured another in house production '**Dance Divine**' which was a unique production on Amaterasu – the Japanese Goddess of Light. The production presented some fascinating movements, poignant words of wisdom and wit, eloquent hand gestures and soulful music to describe the divine presence of 'sunlight'.

In Feb 2016, Kala Sangam featured an evening of Jazz music, a harmonic artistic collaboration between high calibre musicians of different musical genres who came together to celebrate the '**International Year of Global Understanding**'. Artists included Claudio Kron (Percussion) and Vijay Venkat, Musician in Residence on the Violin.

Kala Sangam the Academy of South Asian Performing Arts

Trustees' Report

Kala Sangam was also commissioned to present **Jazz in the City** – a Rhythms Ensemble with 6 prominent UK based percussionists of various musical backgrounds to provide an experience of an exciting range of world rhythms. The commission featured some fascinating vocal rhythms and dizzying percussion in City Park, Bradford.

International performances

In June 2015 Kala Sangam presented a Double Bill of Dance and Music called **Raga Abhinaya** by Eva Isolde Balzer and Carnatic Vocal by Manickam Yogeswaran. The artists were invited from Berlin to perform for our summer season 2015.

In Sept 2015, Kala Sangam also invited Liz Lea's Canberra Dance Theatre from Australia called, '**GOLD Company**' (Growing Old Gracefully) to present an evening of dance and film. The dance works featured a range of pieces that celebrated the power of ageing with a particular focus inspired by India.

In October 2015, Kala Sangam featured '**Vibes of Varanasi**', a Hindustani Vocal recital by Dr Acharya from Varanasi. The concert also featured the rare Jaltarang, which is a percussive melodic instrument played on the water filled bowls.

Exhibitions

Darshan Singh's **Hola Mahalla**: The Forgotten Festival in the month of April 2015 was an exhibition which captured the vibrant '**Hola Mahalla**' festival showcasing the spiritual and warrior qualities of the Sikh Faith.

Darshan's work offered an insight into a world of unique prints which gave the snapshot of the skilled horsemen and swordsmen and their ancient warrior techniques in celebration of **Hola Mahalla** in all its glory.

Academy

The main achievements for this year was our annual showcase, '**Kala Utsav**' in November 2015 where all the academy students were given fantastic opportunities to perform on the main stage at Bradford Grammar School. Here we featured performances of our academy students who excel in Bharatanatyam, Carnatic Vocal, keyboard, violin, flute and vocal as well as Tamil language classes were well received and appreciated.

Another event which was well attended by the Academy students and performing artists from all around the UK was, '**Kala Jagran**' or Arts Awakening. Nearly 400 people attended from all over the UK to see artists offer their artistry to Lord Shiva. Several dance compositions, music compositions and poetries in English, Tamil and Telugu were offered in praise of Lord Siva.

Children, Young People & Families

Kala Sangam offered dance workshops and music workshops at Saltaire Primary school and Haworth Primary school to celebrate multi culturalism through the curriculum of Maths and English.

Professional artists worked with young people in Saltaire primary and Haworth primary school and they provided a rich high quality creative experiences for children and young people.

Kala Sangam also offered workshops in creative movements for the Special needs school in Huddersfield. The workshops culminated in a performance in March 2016 to celebrate their achievements in dancing skills. The event was held at the school premises which was attended by families, Staff members and the community.

Kala Sangam the Academy of South Asian Performing Arts

Trustees' Report

Near Neighbours Project

Through Near Neighbours funding Kala Sangam worked with a local group of elderly men and women including young people from The Sikh Temple in Chapletown Leeds and a similar group from the Leeds Jewish Representative Council.

These two communities, although living side by side previously in Chapletown and now in north Leeds, had seldom come together to appreciate each other's faith, culture or heritage.

The project aimed to bridge gaps between the two communities to appreciate and understand one another through ice breaker sessions comparing and contrasting similarities and differences. The project aimed at giving a long lasting community friendship beyond the life of the project. The following activities took place as part of the project Visit to place of worship - Both Groups had the opportunity to visit each other's places of worship and learn about each faith, traditions and culture.

Experience of food culture – The two faith groups had a shared experience of traditional food, ethos and culture. They aimed to promote inter-faith eating as a means of breaking down barriers between people of different faiths. Experience of migrant stories – Both groups shared their migrant journeys. They engaged in conversations and find similarities and differences in their migrant journeys to the UK.

The younger generation of both the faith groups engaged in creative and artistic endeavours such as Gatka (Sikh martial arts) and young people also made some houmous and Jewish bread.

Venue Hire

January saw the completion of the first phase of our building renovation work. This saw the transformation of the Indus Hall from an underutilised space to a magnificent room capable of hosting performances, rehearsals, conferences and weddings.

Room Hire

The renovation work also saw the creation of two new meeting rooms in the Gallery Foyer area. Both of these are predominantly glass structures and have stunning views over the beautiful Cathedral gardens and the neighbouring architecture of Little Germany.

As a result, we have successfully increased our room hire bookings in the following sectors: Arts, Community and Charity, Public, Business and Private bookers. St Peter's House is now a desirable venue for both business and leisure, with weddings becoming a growth area.

Kala Sangam the Academy of South Asian Performing Arts

Trustees' Report

Public Benefit Reporting

The reports on the preceding pages set out the purposes of the charity and the activities that have been undertaken to deliver those for the public benefit.

The Trustees have had due regard to the Charity Commission public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Reserves Policy and Management Risk

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of St Peter's House, and they are satisfied that systems are in place to mitigate that exposure.

The trustees have also forecast that the level of unrestricted funds of £215,439 at 31 March 2016 will be sufficient to sustain its current operations. £120,449 of the unrestricted funds has been designated for specific purposes as detailed in note 14.

The principle funding sources for the charity are Arts Council England, City of Bradford Metropolitan District Council, Bradford and Airedale Primary Care Trust and the National Foundation for Youth Music, together with Box Office receipts, education workshops, donations and commissioned work.

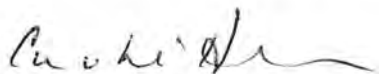
The net increase in reserves was £127,964 for the year (2015: £64,127 decrease). Together with funds brought forward of £1,288,302, the total reserves at the end of the year was £1,416,266 which includes £1,200,827 restricted reserves.

At 31 March 2016, Kala Sangam held general ("free") reserves of £94,990 (2015: £77,679). These reserves provide a 'stop gap' for alternatives to be sought should any major funder withdraw support and also allows for the charity to continue its core activities and cover any short term revenue costs related to the running operations of St Peter's House, not immediately reclaimable against future grant income.

Auditors

The company's auditors, KJA Kilner Johnson Limited, have indicated that they are willing to continue in office and accordingly, a resolution proposing their re-appointment will be put to the Annual General Meeting.

The annual report was approved by the trustees of the Charity on 17 November 2016 and signed on its behalf by:



.....
Caroline Harrison
Chair

Kala Sangam the Academy of South Asian Performing Arts

Statement of Trustees' Responsibilities

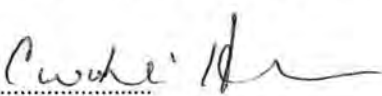
The trustees (who are also the directors of Kala Sangam the Academy of South Asian Performing Arts for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the Charity on 17 November 2016 and signed on its behalf by:


.....
Caroline Harrison
Chair

Kala Sangam the Academy of South Asian Performing Arts

Independent Auditors' Report to the members of Kala Sangam the Academy of South Asian Performing Arts

We have audited the financial statements of Kala Sangam the Academy of South Asian Performing Arts for the year ended 31 March 2016, which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at www.frc.org.uk/apb/scope/private.cfm.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the financial year for which the financial statements are prepared is consistent with the financial statements.

Kala Sangam the Academy of South Asian Performing Arts

Independent Auditors' Report to the members of Kala Sangam the Academy of South Asian Performing Arts

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



James R Kilner BSc FCA (Senior Statutory Auditor)

For and on behalf of KJA Kilner Johnson Limited, Statutory Auditor

Network House
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

17 November 2016

Kala Sangam the Academy of South Asian Performing Arts

Statement of Financial Activities for the Year Ended 31 March 2016 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Income and Endowments from:					
Donations and legacies		18,569	-	18,569	15,884
Charitable activities	2	186,171	185,352	371,523	372,029
Investment income		4,484	-	4,484	8,428
Other income	3	186,777	-	186,777	94,351
Total Income		<u>396,001</u>	<u>185,352</u>	<u>581,353</u>	<u>490,692</u>
Expenditure on:					
Raising funds		(8,432)	-	(8,432)	(12,982)
Charitable activities		<u>(375,189)</u>	<u>(69,768)</u>	<u>(444,957)</u>	<u>(541,837)</u>
Total Expenditure		<u>(383,621)</u>	<u>(69,768)</u>	<u>(453,389)</u>	<u>(554,819)</u>
Other recognised gains and losses					
Net movement in funds		12,380	115,584	127,964	(64,127)
Reconciliation of funds					
Total funds brought forward		<u>203,059</u>	<u>1,085,243</u>	<u>1,288,302</u>	<u>1,352,429</u>
Total funds carried forward	15 ¹⁴	<u>215,439</u>	<u>1,200,827</u>	<u>1,416,266</u>	<u>1,288,302</u>

All of the Charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2015 is shown in note 15.

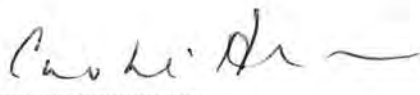
Kala Sangam the Academy of South Asian Performing Arts

(Registration number: 03195878)
Balance Sheet as at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	10, 9	1,198,457	1,083,653
Current assets			
Stocks	11, 10	251	2,242
Debtors	12, 11	113,719	101,558
Cash at bank and in hand		253,699	282,334
		367,669	386,134
Creditors: Amounts falling due within one year	13, 12	(149,860)	(181,485)
Net current assets		217,809	204,649
Net assets		1,416,266	1,288,302
Funds of the Charity:			
Restricted income funds		1,200,827	1,085,243
Unrestricted income funds			
Unrestricted income funds		215,439	203,059
Total funds		1,416,266	1,288,302

The financial statements on pages 10 to 21 were approved by the trustees, and authorised for issue on 17 November 2016 and signed on their behalf by:


Ian Lewis
Trustee


Caroline Harrison
Chair

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

General purpose grants are credited to the income and expenditure account in the period received. Specific grant income is matched to the associated expenditure and recognised in the accounts in the period when the project expenses are incurred.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Charitable activities

Income from charitable activities relates to fees paid for students to attend classes at the academy and box office sales in respect of public performances. This income is recognised on a receivables basis when receipt is probable and the amount can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold improvements	Over 15 years
Equipment	20% or 30% straight line

The cost of freehold buildings included in the balance sheet but not depreciated is £557,530. No depreciation is provided in respect of freehold buildings and they are maintained to a sufficiently high level that repair costs negate the need for depreciation.

This treatment as regards the freehold buildings may be a departure from the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006 concerning the depreciation of fixed assets. However, the Trustees consider the systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore required for the accounts to present a true and fair view.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds where resources are set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	General £	£	£	£
Capital development	-	167,944	167,944	-
Provision of Education and Performance	61,909	-	61,909	46,202
Arts Council England Capital	-	-	-	41,500
Arts Council England NPO	100,000	-	100,000	191,288
Arts Council England Catalyst	12,512	-	12,512	24,473
Artworks - Art in Health	-	-	-	14,557
Arts Council England Capital BMDC	11,750	-	11,750	31,839
Ernest Cook Trust	-	-	-	7,500
The National Foundation for Youth Music	-	-	-	14,670
Near Neighbours	-	3,100	3,100	-
Cultural Enterprise Programme (BMDC)	-	3,500	3,500	-
Regional Growth Fund (BMDC)	-	8,758	8,758	-
Other	-	2,050	2,050	-
	<u>186,171</u>	<u>185,352</u>	<u>371,523</u>	<u>372,029</u>

3 Other income

	Unrestricted funds	Total 2016	Total 2015
	Designated £	General £	£
Fees and supplies	-	42,973	42,973
Venue sales (room hire and rental income)	<u>23,366</u>	<u>120,438</u>	<u>143,804</u>
	<u>23,366</u>	<u>163,411</u>	<u>186,777</u>
			<u>94,351</u>

The amount included in fees and supplies relates to the successful recovery of underclaimed historical input VAT from HMRC. The claim was made following a consultation with PWC into the charities partial exemption status.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

4 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
Basis of allocation	General £	£	£	£
Recruitment and training	1,072	-	1,072	2,619
Premises	87,967	-	87,967	69,836
Performance, workshops, classes and project costs	31,615	550	32,165	91,453
Communications	13,155	-	13,155	3,862
Legal and professional	1,827	-	1,827	10,378
Depreciation	6,410	52,362	58,772	67,495
Bank charges	989	-	989	1,093
Sundry	3,774	-	3,774	36,635
	<u>146,809</u>	<u>52,912</u>	<u>199,721</u>	<u>283,371</u>

Governance costs

	Unrestricted funds	Total 2016	Total 2015
	General £	£	£
Audit fees			
Audit of the financial statements	3,146	3,146	4,481
Legal fees	<u>18,323</u>	<u>18,323</u>	-
	<u>21,469</u>	<u>21,469</u>	<u>4,481</u>

5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2016 £	2015 £
Audit fees	3,146	4,481
Depreciation of fixed assets	<u>58,772</u>	<u>67,495</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

7 Staff costs

The aggregate payroll costs were as follows:

	2016	2015
	£	£
Staff costs during the year were:		
Wages and salaries	208,290	234,880
Social security costs	<u>15,478</u>	<u>19,105</u>
	<u>223,768</u>	<u>253,985</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2016	2015
	No	No
Management and Administration	4	4
Artistic and Education	4	3
Venue Management	<u>6</u>	<u>5</u>
	<u>14</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

8 Taxation

No tax was charged in the year (2015 - £nil).

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2015	1,342,959	122,609	1,465,568
Additions	<u>173,576</u>	<u>-</u>	<u>173,576</u>
At 31 March 2016	<u>1,516,535</u>	<u>122,609</u>	<u>1,639,144</u>
Depreciation			
At 1 April 2015	282,716	99,199	381,915
Charge for the year	<u>52,362</u>	<u>6,410</u>	<u>58,772</u>
At 31 March 2016	<u>335,078</u>	<u>105,609</u>	<u>440,687</u>
Net book value			
At 31 March 2016	<u>1,181,457</u>	<u>17,000</u>	<u>1,198,457</u>
At 31 March 2015	<u>1,060,243</u>	<u>23,410</u>	<u>1,083,653</u>

11 Stock

	2016 £	2015 £
Stocks	<u>251</u>	<u>2,242</u>

12 Debtors

	2016 £	2015 £
Trade debtors	42,344	28,305
Prepayments	10,742	20,214
Accrued income	60,633	43,318
Other debtors	<u>-</u>	<u>9,721</u>
	<u>113,719</u>	<u>101,558</u>

13 Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	56,781	73,359
Other taxation and social security	3,798	4,660
VAT liability	925	-
Accruals	15,356	-
Deferred income	<u>73,000</u>	<u>103,466</u>
	<u>149,860</u>	<u>181,485</u>

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

14 Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

Kala Sangam the Academy of South Asian Performing Arts

Notes to the Financial Statements for the Year Ended 31 March 2016

14 Funds

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
General funds	77,679	372,635	(355,324)	-	94,990
<i>Unrestricted designated funds</i>					
Existing tangible fixed assets	73,405	-	(6,410)	(884)	66,111
Building improvements	23,333	-	-	15,858	39,191
Maintenance fund for the building	13,668	23,366	(21,887)	-	15,147
Furniture and equipment additions	14,974	-	-	(14,974)	-
	<u>125,380</u>	<u>23,366</u>	<u>(28,297)</u>	<u>-</u>	<u>120,449</u>
Total unrestricted funds	<u>203,059</u>	<u>396,001</u>	<u>(383,621)</u>	<u>-</u>	<u>215,439</u>
Restricted funds					
Arts Council England capital	1,085,243	-	(52,362)	-	1,032,881
Regional Growth Fund	-	8,756	(8,756)	-	-
Capital Works Phase 4a	-	167,946	-	-	167,946
Near Neighbours Grant	-	3,100	(3,100)	-	-
Market Research Grant	-	550	(550)	-	-
York Theatre Royal	-	1,500	(1,500)	-	-
Cultural Enterprise Fund	-	3,500	(3,500)	-	-
	<u>1,085,243</u>	<u>185,352</u>	<u>(69,768)</u>	<u>-</u>	<u>1,200,827</u>
Total restricted funds	<u>1,085,243</u>	<u>185,352</u>	<u>(69,768)</u>	<u>-</u>	<u>1,200,827</u>
Total funds	<u>1,288,302</u>	<u>581,353</u>	<u>(453,389)</u>	<u>-</u>	<u>1,416,266</u>

The specific purposes for which the funds are to be applied are as follows:

The capital restricted funds on the balance sheet relates to Art Council England capital grant funding and Capital Works Phase 4a. It is restricted to expenditure on the purchase and renovation of St Peters House, Bradford and associated office equipment costs.

The restricted funds received from the Regional Growth Fund and Cultural Enterprise Programme are restricted to wages costs for a 6 months marketing intern and the venue sales manager.

The funds received from Near Neighbours was restricted to expenditure in respect of a small outreach interfaith project. The funds received from York Theatre Royal and Market Research were restricted to expenditure on a specific artistic programme.

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Notes to the Financial Statements for the Year Ended 31 March 2016

On 29 September 2015 the charity committed £39,191 in respect of their own match funding as agreed with the ACE Small Capital Grant. It was agreed that this funding would be allocated from surplus designated funds in respect of completed projects. The capital works are in respect of Phase 4b, which is due to commence in Autumn 2016.

16 Related party transactions

There were no related party transactions in the year.