



kalasangam



# Annual Review

April 2016 - March 2017

SanRizvi  
2017

## Chair and CEO

Dear Friends,

We are delighted to present our annual review for 2016 - 17. This year saw Kala Sangam founder and long standing Artistic Director Dr Geetha Upadhyaya step down after an illustrious career of leading the organisation through many years of successes and achievements, not least of which was the acquisition of St Peters House as Kala Sangam's base. We are extremely proud that Dr Geetha's achievements were also recognised by Her Majesty the Queen with the award of an OBE for her contribution to arts and culture.

This year has once again been filled with creativity. Amongst the many artistic achievements we can look back on, the Passage to Punjab exhibition by Hardeep Singh Sahota, accompanied by the stunning and vibrant imagery of Sara Rizvi, really filled the foyer at St Peter's House with colour and splendour. Elsewhere at the National Centre for Early Music, the arrival of autumn was serenaded by the sounds of both the sitar, played by Nadeem Mehboob and the Dilruba, the 'robber of the heart'- a bowed instrument, played by the talented Surjit Singh.

Music and dance is at the very heart of Kala Sangam and the highlight of the season was undoubtedly the Chitravina concert by internationally acclaimed Chitravina wizard, Ravikiran. We were also delighted to present a contrasting Korean dance ensemble from Hanyang University who presented traditional and contemporary Korean dance with absolute precision.

Recognising the need to develop new and diverse audiences has placed young people at the heart of our work this year. The signing of a Memorandum of Understanding with Bradford College has enabled a visual arts exhibition, and a jazz music evening with performing arts students from a range of HND courses at the college.

Regionally significant festivals such as WOW Bradford and The World Curry Festival saw record numbers of people in the building at these high profile events, raising the profile of our centre. The launch of Toshakhana happened here in Bradford and led to Kala Sangam artists being invited to record music at Buckingham Palace for the Splendour of the Subcontinent national tour.

Finally, and by no means least, we have been busy with the Arts Council England National Portfolio Organisation funding application. It gives me great pleasure to announce we were successful in securing core funding for the next four years (2018 - 22). We will use this money to deliver a new creative vision for Kala Sangam, as well as continuing to improve our facilities.

The appointment of a new Creative Producer, Alex Croft, will enable us to build on the successes of the past and to move forward with renewed purpose. We would like to thank our funders Arts Council England and Bradford Council as we strive to build upon the tremendous legacy of Dr Geetha Upadhyaya.

Finally, we should like to thank you all for your continued support.

Caroline Harrison - Chair

Ajit Singh - CEO



## Artistic Director's Report

Dear Friends

I am pleased to present this annual report and hope you find it interesting.

This year a variety of dance events ranging from the graceful Kuchipudi to rarely seen Korean dance delighted audiences while the vibrant sounds of Dhol and Bhangra rocked the space!

Kala Sangam's in house production 'Dance Divine' was a unique presentation of a Japanese story while the 'Seasons of Life' was a collaborative response to the poems of the Bronte sisters.

The Butterfly and Resilience exhibition presented the visual arts work of women who faced many challenges in life but emerged victorious.

Eid was ushered in with a unique exhibition of calligraphy by a Bradford based artist and the digital installation Temple of Science was intriguing for audiences.

A variety of string instruments, namely the Sitar, Sarangi, Chitravina and Kora serenaded the stage.

The annual events 'Kala Utsav' and 'Kala Samarpan' were, as always, a family crowd puller while the monthly informal poetry and film screening was a treat for local audiences.

There was a superb range of artists and art forms that enriched Kala Sangam's artistic programme.

This will be my last annual report as Artistic Director as I will be moving on from Kala Sangam. I reflect on these wonderful years at Kala Sangam with pride and am filled with gratitude for your support to Kala Sangam and hope this will continue for many more years to come.

Deep regards

Dr Geetha Upadhyaya - Artistic Director

## Programme and Box Office

The season started with 'Sthree' which reflected on the similarities between women in classical Indian mythology and in the moving poems of the Brontes. Each woman is different in her identity and mythical journey, yet they were united in a shared narrative of love, duty and self-sacrifice. Arunima Kumar, the award winning Kuchipudi dancer, exquisitely executed 'Sthree'.

'Passage to Punjab' celebrated Vaisakhi, the Sikh harvest festival with vibrant Dhol drumming by Punjabi Roots Academy. Stunning art and photography by Hardeep Singh Sahota supported the Vaisakhi theme, followed by a talk by Nima Poovaya-Smith on the textiles of Punjab. Finally this year we were delighted to launch Dr Raminder Singh's book 'The Future of UK Sikhs'.

Kala Sangam artists, in collaboration with the Bronte Museum, wove the colourful performance tapestry 'Season of Life' in response to the lyrical treasures of the Bronte sisters.

Kala Sangam's production 'Dance Divine', which presented the company's artists, was a real family entertainer. This show was based on the Japanese Goddess of light who reflected the divine presence of light in one's life.

In collaboration with the World Curry Festival, the 'Sounds of Sitar' resonated through the reputed sitarist Mehboob Nadeem and Manjit Singh Rasia while the partnership with NCEM presented Surjeet Singh on Sarangi accompanied by Surdarshan Singh Chana in 'Serenade with the Sarangi'.

Inspired by Indian lullabies, Supriya Nagarajan, Duncan Chapman and Mike Mcinerney created an immersive musical experience in 'Lullabies'.

The Bradford College partnership with Kala Sangam presented the 'Northern school of Creative Industries' featuring all the interesting work of the students in performing arts, jazz, technology and theatre.



## International Artists at Kala Sangam

Chitravina Maestro Ravikiran has a steady following in Yorkshire and made sure he did not disappoint his audiences by treating them with his soulful music and brilliant accompanists Prakash and Prathap in 'Sur Sangam'.

The KUM dance company from Anyang University treated the audience to a once in a lifetime experience of traditional and contemporary Korean dance.

## Exhibitions

Jill Boyd's 'Resilience' was interesting whilst Shy Burhan displayed a photographic documentation of 'Butterfly' artwork.

This was followed by an interesting video installation by Shanaz Gulzar and Steve Manthorp called 'Temple of Science' which attracted new audiences to Kala Sangam.

Razwan-ul-Haq captured the spiritual significance of the Islamic calligraphic in his unique 'Breathing Calligraphy'.





## Academy

'Kala Utsav 2016' was, as ever, a great platform for our students to showcase their achievements which was enjoyed by their parents and audiences alike.

Kala Jagran drew dancers and musicians, both upcoming and professional, to present their best to a full auditorium.

We continued to deliver classes in Bharatanatyam and Tamil on Saturday mornings, and new Bollywood Dance provision started in partnership with Trishool Dance Academy in January 2017.

## Children, Young People and Families

The dance and music workshops for a range of schools continued and enabled the company to take a variety of South Asian arts to young people and teachers.



## Near Neighbours project

In September 2016, Kala Sangam was awarded a small grant from Near Neighbours (Church Urban Fund) to deliver an Interfaith Community project with the Anand Milan Centre, a Gujarati community centre, and members of Soka Gakkai International, a Nichiren Buddhist organisation. In this project we aimed to explore the fundamental similarities and differences between these faiths and communities and create a piece of art to reflect our discussions. Preparations for this project began in November, and we delivered four Kathak workshops at Anand Milan Centre. The preparation work delivered here helped us to lay the foundation for future work.



Venue Hire

2016/17 saw a significant increase in the use of the venue by both artistic and non-artistic bookers. The building was more fully utilised during the day in the evening and at weekends.

Room Hire

We saw an increase in bookers across all sectors – Arts, Community and Charity, Public Sector, Private Business and Individuals – wedding parties etc. The highlights included The Challenge - National Citizen Service – for six weeks in August, The World Curry festival weekend in September, Women of the World festival in November and The Anne Frank exhibition for four weeks in March. We also had many regular and repeat bookers including: ESOL language classes, NHS Wellbeing groups, The Prince's Trust – Young Entrepreneurs course, CBMDC – training courses, CCG's – trust board meetings.

Tenants

**FoodWorks** – continued to operate the café and provide our on-site event catering.  
**Dance United Yorkshire** – used our venue as an administrative base and delivered a number of projects here.  
**The Demon Barbers & Breaking Tradition** – expanded their offering and developed their new summer and Christmas live shows in our theatre space.  
**Young Masters Arts Studio** – have gone from strength to strength and delivered arts classes to over 100 children on a weekly basis. We also hosted their annual showcase exhibition and awards ceremony.  
**Crown of Christ Church** – have continued to grow their congregation and worship here twice a week with additional celebration events throughout the year.

New Initiatives

**KS Gala Fundraising Dinner** – this was the first year of our fundraising event and we had fantastic support from the local business community. A great night was had by all as guests enjoyed a sumptuous 3 course meal followed by a charity auction that raised several thousand pounds.  
**KS Kids Arts Camp** – ran for the second year and had more children enrolled. Attendees got a chance to try music, dance, drama and visual arts, culminating with a celebration performance at the end of the week.  
**WOW festival** – we were the key venue partner for the inaugural Bradford Women of the World festival. For three days in November we hosted a celebration of women and girls, we helped to connect, challenge and explore ideas around inspirational women. This was the first of a three year commitment.



Board of Trustees (2016-17)

Chair (appointed 21/07/16)	Caroline Harrison
Vice Chair	Marie O'Reilly
Treasurer	Ian Lewis
Trustee	Pauline Mayers
Trustee	Paul Nash
Trustee	Daniel Prendergast
Trustee	Ravinder Singh
Trustee	David West
Chair (resigned 21/07/16)	Purnima Tanuku
Trustee (resigned 17/11/16)	Avijit Datta
Trustee (resigned 15/01/17)	Zulfiqar Hussain

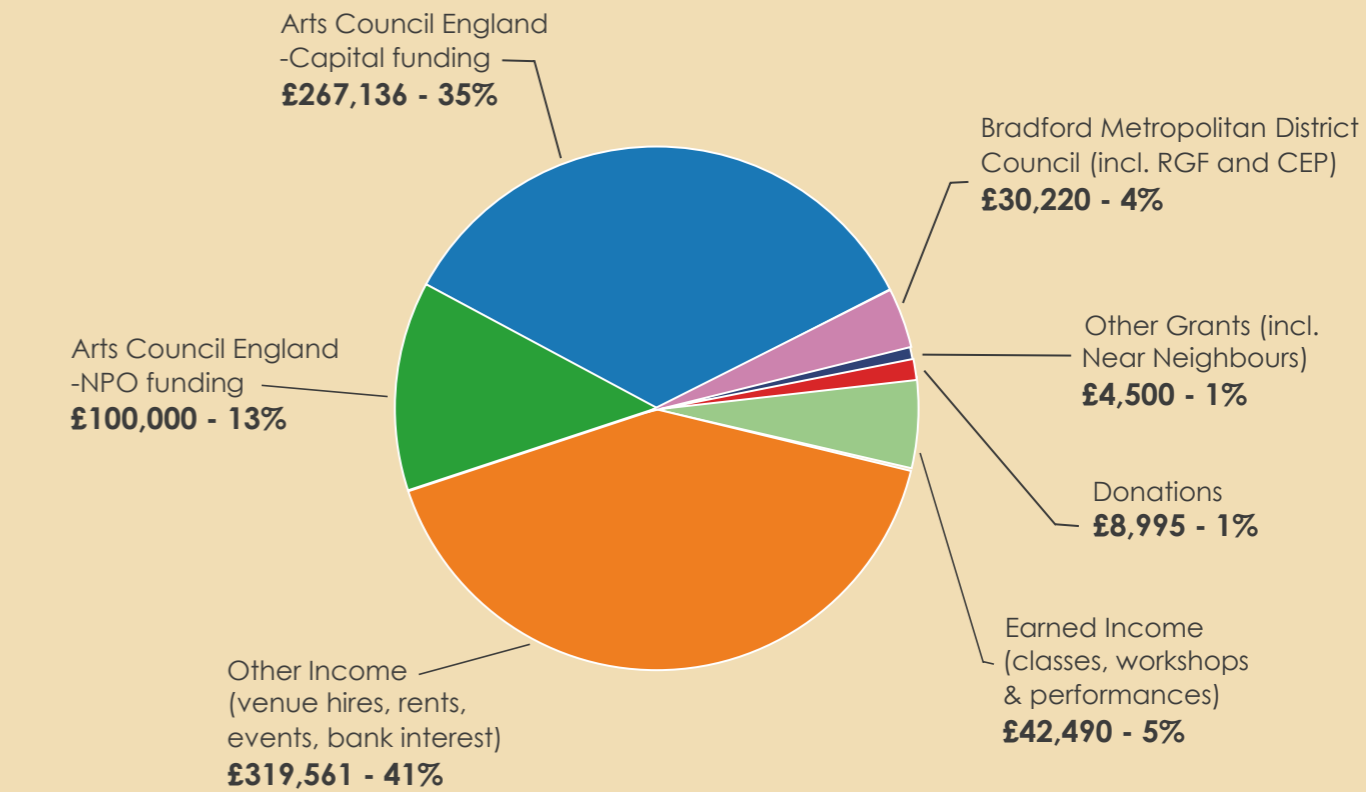


Financial Overview


Statement of Financial Activities Year ended 31 <sup>st</sup> March 2017	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Incoming Resources</b>				
Grants & Trust income	120,000	281,856	401,856	309,614
Generated by Activities	42,490	-	42,490	61,909
Other income (inc. Donations & Interest)	240,003	88,553	328,556	209,830
<b>Total Incoming Resources</b>	402,493	370,409	772,902	581,353
<b>Resources Expended</b>				
Costs of Generating Funds	10,280	-	10,280	8,432
Costs of Charitable Activities	408,595	82,213	490,808	423,489
Governance Costs	8,243	-	8,243	21,469
<b>Total Resources Expended</b>	427,118	82,213	509,331	453,390
<b>Net Incoming/(Outgoing) Resources</b>	(24,625)	288,196	263,571	127,963
Transfers between Funds	42,796	(42,796)	-	-
<b>Net Movement in Funds</b>	18,171	245,400	263,571	127,963
Total Funds brought forward	215,439	1,150,649	1,366,088	1,238,124
<b>Total Funds carried forward</b>	233,610	1,396,049	1,629,659	1,366,088

Balance Sheet Year ended 31 <sup>st</sup> March 2017	31 <sup>st</sup> March 2017 £                      £		31 <sup>st</sup> March 2016 £                      £	
<b>Fixed Assets</b>		1,376,571		1,148,279
<b>Current Assets</b>				
Debtors, Prepayments and Stock	77,725		113,970	
Cash at Bank and In-Hand	432,013		253,699	
<b>Total Current Assets</b>	509,738		367,669	
<b>Creditors: amounts falling due within one year</b>	256,650		149,860	
<b>Net Current Assets less Current Liabilities</b>		253,088		217,809
<b>Total Net Assets</b>		1,629,659		1,366,088
<b>Funds</b>				
<i>Restricted funds:</i>				
Capital Restricted Funds		1,396,049		1,150,649
Other Restricted Funds		-		-
<i>Unrestricted funds:</i>				
General Funds		142,772		94,990
Designated Funds		90,838		120,449
<b>Total Funds</b>		1,629,659		1,366,088

Incoming Resources



Revenue Funders



Supported using public funding by  
**ARTS COUNCIL ENGLAND**



Other Funders and Supporters







**kalasangam**

 kala.sangam

 @kala\_sangam

 kalasangam\_arts\_centre

 TheKalaSangam

**Kala Sangam Arts Centre**

St Peter's House  
1 Forster Square  
Bradford, BD1 4TY

**Tel: 01274 303 340 · Email: [info@kalasangam.org](mailto:info@kalasangam.org)  
[www.kalasangam.org](http://www.kalasangam.org)**

**Company no. 03195878 · Charity no. 1055488**

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 2017

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**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Auditors' Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 21

# **Kala Sangam the Academy of South Asian Performing Arts**

## **Reference and Administrative Details**

<b>Chair</b>	Caroline Harrison
<b>Chief Executive Officer</b>	Ajit Singh
<b>Trustees</b>	Dr Avijit Datta (resigned 17 November 2016) Zulfiqar Hussain (resigned 15 January 2017) Ian Lewis Pauline Mayers Marie O'Reilly Daniel Prendergast Ravinder Singh David West Purnima Tanuka (resigned 21 July 2016) Paul Nash (appointed 16 March 2017)
<b>Secretary</b>	Ajit Singh
<b>Senior Management Team</b>	Jez Arrow, Finance Manager Dr Geetha Upadhyaya, Artistic Director Steve O'Connell, Venue Sales Manager
<b>Principal Office</b>	St Peter's House 1 Forster Square Bradford West Yorkshire BD1 4TY
<b>Company Registration Number</b>	03195878
<b>Charity Registration Number</b>	1055488
<b>Bankers</b>	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB
<b>Auditors</b>	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 of the charitable company for the year ended 31 March 2017.

The trustees present their report and the financial statements for the year ended 31 March 2017. 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 8 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 31 March 2017 was 8 (2016: 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**

This year saw the founder and long standing Artistic Director of Kala Sangam, Dr Geetha Upadhyaya, step down after an illustrious career of leading the organisation through many years of successes and achievements, not least of which was the acquisition of St Peter's House as Kala Sangam's base. We were extremely proud that Dr Geetha's achievements were also recognised by Her Majesty the Queen with an award of OBE for her contribution to arts and culture.

This year has once again been filled with creativity. Amongst the many artistic achievements on which we can look back, the Passage to Punjab exhibition by Hardeep Singh Sahota, accompanied by the stunning and vibrant imagery of Sara Rizvi, filled the foyer at St Peter's House with colour and splendour. Elsewhere, at the National Centre for Early Music the arrival of autumn was serenaded by the sounds of both the sitar, played by Nadeem Mehboob, and the Dilruba – the 'robber of the heart' – a bowed instrument played by the talented Surjit Singh.

Dance is at the very heart of Kala Sangam and the highlight of the season was undoubtedly the Chitravina concert by internationally acclaimed chitravina wizard, Ravikiran. We were also delighted to present a contrasting Korean dance ensemble from Hanyang University who presented traditional and contemporary Korean dance with absolute precision.

Recognising the need to develop new and diverse audiences has placed young people at the heart of our work this year. The signing of a Memorandum of Understanding with Bradford College has enabled a visual arts exhibition and a jazz music evening with performing arts students from a range of HND courses at the college. We were also delighted to host our first fundraising Gala Dinner at Kala Sangam in May 2016, raising more than £7,000 for our Futures Fund, which was launched some years ago to support upcoming artists and talented young people.

# **Kala Sangam the Academy of South Asian Performing Arts**

## **Trustees' Report**

Regionally significant festivals, such as the WOW and World Curry festivals, saw record numbers of people in the building at these high profile events. The launch of Toshakhana happened here in Bradford, and led to Kala Sangam artists being invited to record music at Buckingham Palace for the Splendour of the Subcontinent national tour.

Projects such as Near Neighbours, connecting different faith groups in our city, were led by our new Education and Outreach Officer, culminating in visual arts representations and a music recital by local artists.

Finally, and by no means least, we have been busy with our Arts Council England National Portfolio Organisation funding application. We're delighted to announce that we have been successful in securing core funding for the next four years (2018-2022). We will use this money to deliver on a new creative vision for Kala Sangam, as well as continuing to improve our facilities.

The appointment of a new Creative Producer, Alex Croft, will enable us to build on the successes of the past, and to move forward with renewed purpose.

We would like to thank our core funders, Arts Council England and Bradford Council, as we strive to build upon the tremendous legacy of Dr Geetha Uphadaya.

### **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 £233,610 at 31 March 2017 will be sufficient to sustain its current operations. £90,838 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, together with Box Office receipts, education workshops, donations and commissioned work.

The net increase in reserves was £263,571 for the year (2016: £127,964). Together with funds brought forward of £1,366,088, the total reserves at the end of the year was £1,629,659 which includes £1,369,049 restricted reserves.

At 31 March 2017, Kala Sangam held general ("free") reserves of £142,772 (2016: £94,990). 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.

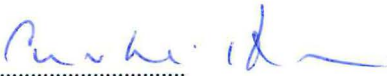
## **Kala Sangam the Academy of South Asian Performing Arts**

### **Trustees' Report**

#### **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 16 November 2017 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 16 November 2017 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 2017, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows 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 6), 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](http://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 2017 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

16 November 2017

# Kala Sangam the Academy of South Asian Performing Arts

## Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2017 £	As restated Total 2016 £
Note					
<b>Income and Endowments from:</b>					
		8,995	-	8,995	18,569
	2	162,490	281,856	444,346	371,523
		2,309	-	2,309	4,484
	3	228,699	88,553	317,252	186,777
		402,493	370,409	772,902	581,353
<b>Expenditure on:</b>					
	4	(10,280)	-	(10,280)	(8,432)
		(416,838)	(82,213)	(499,051)	(444,957)
		(427,118)	(82,213)	(509,331)	(453,389)
		(24,625)	288,196	263,571	127,964
		42,796	(42,796)	-	-
<b>Other recognised gains and losses</b>					
		18,171	245,400	263,571	127,964
<b>Reconciliation of funds</b>					
		215,439	1,150,649	1,366,088	1,238,124
	14	233,610	1,396,049	1,629,659	1,366,088

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 14.

**Kala Sangam the Academy of South Asian Performing Arts**

**(Registration number: 03195878)  
Balance Sheet as at 31 March 2017**

	Note	2017 £	As restated 2016 £
<b>Fixed assets</b>			
Tangible assets	9	1,376,571	1,148,279
<b>Current assets</b>			
Stocks	10	237	251
Debtors	11	77,488	113,719
Cash at bank and in hand		432,013	253,699
		<u>509,738</u>	<u>367,669</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(256,650)</u>	<u>(149,860)</u>
<b>Net current assets</b>		<u>253,088</u>	<u>217,809</u>
<b>Net assets</b>		<u>1,629,659</u>	<u>1,366,088</u>
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>		1,396,049	1,150,649
<b>Unrestricted income funds</b>			
Unrestricted income funds		<u>233,610</u>	<u>215,439</u>
<b>Total funds</b>		<u>1,629,659</u>	<u>1,366,088</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 16 November 2017 and signed on their behalf by:



David West  
Trustee



Caroline Harrison  
Chair

# Kala Sangam the Academy of South Asian Performing Arts

## Statement of Cash Flows for the Year Ended 31 March 2017

	Note	2017 £	2016 £
<b>Cash flows from operating activities</b>			
Net cash income		263,571	127,964
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	4	68,856	58,772
Investment income		(2,309)	(4,484)
		<u>330,118</u>	<u>182,252</u>
<b>Working capital adjustments</b>			
Decrease in stocks	10	14	1,991
Decrease/(increase) in debtors	11	36,231	(12,161)
Increase/(decrease) in creditors	12	92,290	(1,159)
Increase/(decrease) in deferred income		<u>14,500</u>	<u>(30,466)</u>
Net cash flows from operating activities		<u>473,153</u>	<u>140,457</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income		2,309	4,484
Purchase of tangible fixed assets	9	(310,464)	(173,576)
Sale of tangible fixed assets		<u>13,316</u>	<u>-</u>
Net cash flows from investing activities		<u>(294,839)</u>	<u>(169,092)</u>
Net increase/(decrease) in cash and cash equivalents		178,314	(28,635)
Cash and cash equivalents at 1 April		<u>253,699</u>	<u>282,334</u>
Cash and cash equivalents at 31 March		<u><u>432,013</u></u>	<u><u>253,699</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# **Kala Sangam the Academy of South Asian Performing Arts**

## **Notes to the Financial Statements for the Year Ended 31 March 2017**

### **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 applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006.

#### **Transition to FRS 102**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Prior to the adoption of FRS102, the charity recognised freehold property at unamortised cost.

Under FRS 102 freehold property should be recognised at its fair value or amortised cost. The charity does not have the expertise to calculate the fair value of the freehold property at each year end and believe the cost of getting an independent valuation is not justifiable. Therefore, they have adopted the amortised cost method.

The freehold property is being depreciated over its useful economic life of 100 years. At transition the opening balance sheet figures have been restated by £44,602 to reflect the depreciation which should have been recognised since acquisition in March 2007.

The annual depreciation of £5,575 has been recognised in the statement of financial activity for the year ended 31 March 2016.

#### **Reconciliation of charity funds and balances**

	<b>1 April 2016</b>
	<b>£</b>
Fund balances as previously stated	1,416,266
Recognition of freehold property depreciation	<u>(50,178)</u>
	<u><u>1,366,088</u></u>

#### **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.

## **Kala Sangam the Academy of South Asian Performing Arts**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### ***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 offices 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.

#### ***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.

## **Kala Sangam the Academy of South Asian Performing Arts**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### **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.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold improvements	Over 15 years
Equipment	20% or 30% straight line
Saint Peter's House	Over 100 years

#### **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 2017

### 2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Capital development	-	267,136	267,136	167,944
Provision of Education and Performance	42,490	-	42,490	61,909
Arts Council England NPO	100,000	-	100,000	100,000
Arts Council England Catalyst	-	-	-	12,512
BMDC Grant	20,000	-	20,000	11,750
Near Neighbours	-	3,500	3,500	3,100
Cultural Enterprise Programme (BMDC)	-	3,600	3,600	3,500
Regional Growth Fund (BMDC)	-	6,620	6,620	8,758
Other	-	1,000	1,000	2,050
	<u>162,490</u>	<u>281,856</u>	<u>444,346</u>	<u>371,523</u>

### 3 Other income

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Fees and supplies	-	-	-	42,973
Venue sales (room hire and rental income)	228,699	88,553	317,252	143,804
	<u>228,699</u>	<u>88,553</u>	<u>317,252</u>	<u>186,777</u>

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

### 4 Expenditure on raising funds

	Allocated support costs	Total 2017	Total 2016
	£	£	£
Other expenditure	<u>10,280</u>	<u>10,280</u>	<u>8,432</u>

Other expenditure relates to advertising and promotion of performances and events.

# Kala Sangam the Academy of South Asian Performing Arts

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 5 Analysis of governance and support costs

#### Charitable activities expenditure

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2017	2016
		£	£	£
Recruitment and training	1,567	-	1,567	1,072
Premises	91,676	-	91,676	87,967
Performance, workshops, classes and project costs	51,216	-	51,216	32,165
Office costs	13,973	-	13,973	13,155
Legal and professional	343	-	343	1,827
Depreciation	14,680	67,493	82,173	58,772
Bank charges	1,319	-	1,319	989
Sundry	7,665	-	7,665	3,774
	<u>182,439</u>	<u>67,493</u>	<u>249,932</u>	<u>199,721</u>

#### Governance costs

	Unrestricted funds			
	General	Total	Total	
	£	2017	2016	
		£	£	
Audit fees				
Audit of the financial statements	3,283	3,283	3,146	
Consultancy fees	<u>4,960</u>	<u>4,960</u>	<u>18,323</u>	
	<u>8,243</u>	<u>8,243</u>	<u>21,469</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 2017

### 7 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
<b>Staff costs during the year were:</b>		
Wages and salaries	225,698	208,290
Social security costs	14,912	15,478
Pension costs	266	-
	<u>240,876</u>	<u>223,768</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:

	2017 No	2016 No
Management and Administration	4	4
Artistic and Education	4	4
Venue Management	4	6
	<u>12</u>	<u>14</u>

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

### 8 Taxation

No tax was charged in the year (2016 - £nil).

# Kala Sangam the Academy of South Asian Performing Arts

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 9 Tangible fixed assets

	Land and buildings £ (As restated)	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2016	1,516,535	122,609	1,639,144
Additions	307,264	3,200	310,464
Disposals	-	(116,228)	(116,228)
At 31 March 2017	1,823,799	9,581	1,833,380
<b>Depreciation</b>			
At 1 April 2016	385,256	105,609	490,865
Charge for the year	67,493	1,363	68,856
Eliminated on disposals	-	(102,912)	(102,912)
At 31 March 2017	452,749	4,060	456,809
<b>Net book value</b>			
At 31 March 2017	1,371,050	5,521	1,376,571
At 31 March 2016	1,131,279	17,000	1,148,279

### 10 Stock

	2017 £	2016 £
Stocks	237	251

### 11 Debtors

	2017 £	2016 £
Trade debtors	32,314	42,344
Prepayments	12,848	10,742
Accrued income	32,326	60,633
	77,488	113,719

## **Kala Sangam the Academy of South Asian Performing Arts**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### **12 Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	114,747	56,781
Other taxation and social security	5,727	3,798
VAT liability	8,554	925
Other creditors	149	-
Accruals	39,973	15,356
Deferred income	87,500	73,000
	<u>256,650</u>	<u>149,860</u>

#### **13 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 2017

### 14 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
<i>Unrestricted general funds</i>					
General funds	94,990	402,493	(388,121)	45,910	155,272
<i>Unrestricted designated funds</i>					
Existing tangible fixed assets	66,111	-	(14,680)	(45,910)	5,521
Building improvements	39,191	-	-	-	39,191
Maintenance fund for the building	15,147	-	(24,317)	42,796	33,626
	<u>120,449</u>	<u>-</u>	<u>(38,997)</u>	<u>(3,114)</u>	<u>78,338</u>
<b>Total unrestricted funds</b>	<u>215,439</u>	<u>402,493</u>	<u>(427,118)</u>	<u>42,796</u>	<u>233,610</u>
<b>Restricted funds</b>					
Arts Council England capital	982,703	-	(55,921)	-	926,782
Regional Growth Fund	-	6,620	(6,620)	-	-
Capital Works Phase 4a	167,946	8,739	(11,572)	572	165,685
Near Neighbours Grant	-	3,500	(3,500)	-	-
Cultural Enterprise Fund	-	3,600	(3,600)	-	-
Capital Works Phase 4b	-	346,950	-	(43,368)	303,582
UKTI Export	-	1,000	(1,000)	-	-
	<u>1,150,649</u>	<u>370,409</u>	<u>(82,213)</u>	<u>(42,796)</u>	<u>1,396,049</u>
<b>Total restricted funds</b>	<u>1,150,649</u>	<u>370,409</u>	<u>(82,213)</u>	<u>(42,796)</u>	<u>1,396,049</u>
<b>Total funds</b>	<u>1,366,088</u>	<u>772,902</u>	<u>(509,331)</u>	<u>-</u>	<u>1,629,659</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, Capital Works Phase 4a and 4b. 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.

During the year the capital works were completed on St Peters House. The surplus funds in relation to this work has been transferred to the designated maintenance fund for the building.

# Kala Sangam the Academy of South Asian Performing Arts

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	5,521	-	1,371,050	1,376,571
Current assets	406,401	78,338	24,999	509,738
Current liabilities	(256,650)	-	-	(256,650)
Total net assets	<u>155,272</u>	<u>78,338</u>	<u>1,396,049</u>	<u>1,629,659</u>

### 16 Related party transactions

There were no related party transactions in the year.