

Company Number 06382865
Charity Number 1123009

Darbar Arts Culture and Heritage Trust

Report and Accounts

31 March 2021

Darbar Arts Culture and Heritage Trust
Report and Accounts
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Darbar Arts Culture and Heritage Trust

Trustees' Report

Including Directors' Report under Companies Act 2006

The trustees present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity. These are also prepared to meet the requirements for a directors' report and accounts for the purposes of the Companies Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Company details

Registration	:	Company Number 06382865 Charity Number 1123009
Governing document	:	Darbar Arts Culture and Heritage Trust is a company limited by guarantee, and a registered charity and is governed by its Memorandum and Articles of Association as amended on 19 February 2008.
Registered office	:	LCB Depot, 31 Rutland Street, Leicester, East Midlands LE1 1RE.
Commencement	:	The company was incorporated on 26 September 2007, registered as a charity on 29 February 2008 and commenced its activities on 1 January 2009.
Bankers	:	HSBC Bank, 25 Clumber Street, Nottingham NG1 3GA
Independent Examiner	:	Martin Gatehouse BA(Hons) ACA Computant Limited The Stables Old Vicarage, Barnstaple Hill, Swimbridge, North Devon EX32 0PH
Patron	:	Bhai Sahib Mohinder Singh Ahluwalia OBE KSG
Directors and Trustees	:	Sandeep Virdee OBE Nishant Bhaskar (Chair)
Trustees	:	Clare Handford Hasan Bakshi Gillian Newson (Safeguarding Lead) Harmeet Virdee (Observer) Ashwin Desai (Observer)
Secretary	:	Harpal Manku

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Objectives

The objects of the Charity, as set out in its governing document, are to advance the education of the public in South Asian music and other aspects of South Asian arts, culture and heritage through public performances and training and to relieve sickness and; to preserve and protect health among people by promoting music and other art forms as therapy.

Vision and aims

Darbar believes in the power of Indian classical arts to stir, thrill and inspire. Through digital connectivity, shared experiences and subsequent enrichment we ensure that one of the finest art forms reaches the widest possible audience.

Our strategic aims are:

Live Events - to consistently produce high quality live events of Indian classical music and dance in the UK and internationally which engages diverse audiences.

Digital Content - to engage new and diverse audiences at scale through digital platforms.

Education - to provide Indian music education in primary schools and nurture a new generation of Indian classical music artists.

Sustainability - to develop new income streams to diversify our funding base and strengthen internal capacity to ensure greater sustainability.

Activity planning and public benefit

Darbar's activities, which are described below, have been designed to deliver benefits in accordance with these strategic aims. Our activities have been reviewed through the year, referring to the Charities Commission's guidance on public benefit so as to ensure that our work complies with these requirements.

Activities, achievements and performance

Darbar exists to champion Indian classical arts, which we believe are some of the world's finest art forms and should be accessible to global audiences.

The Darbar Festival, in its 16th year in 2021, uniquely curates Carnatic (South Indian), Hindustani (North Indian), dhrupad (one of India's most highly evolved classical music forms) as well as Indian percussion solos, which is very rare in Indian classical concerts and festivals. Darbar also seeks to pull down social barriers by curating on the basis of talent, rather than on factors such as caste, religion or lineage. We also seek to curate a minimum of 30% of female artists for live events and ensure 50% of female representation in our digital content and marketing.

Since we were established in 2006, we have been championing Indian classical music as one of the world's greatest art forms to increase the wellbeing and development of listeners. As our audience numbers increase, we seek to attract diverse audiences so that people from all walks of life can benefit from this genre.

We know that access to quality, affordable arts and culture is particularly challenging for audiences outside of London and those from lower socio- economic groups. As such we seek to work with various partners to increase access communities that are amongst the least engaged with the arts. In addition, to try and ensure that the perception that Indian classical music is elitist and technically inaccessible, we offer music appreciation courses, free workshops and foyer events during the Festival to increase accessibility to this genre for both existing and new audiences.

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The UK Arts and Culture sector has been one of the worst hit by the Coronavirus pandemic. Although the Government announced a support package of £1.57 billion to help the sector recover there has been criticism that the funding is a one-size-fits all model which does not take account of small organisations. Future arts funding is at risk as government departments are told to reprioritise spending to salvage the UK economy. The government's closure of the UK's arts venues has created an unprecedented negative impact on the arts since the last World War.

As a small organisation this year has been about survival. Darbar has undertaken cost cutting exercises, HR re structure, IT re structure as well as focus on re branding and website development in order to make the most of the digital opportunities that have arisen in the pandemic.

With the world going into lockdown, the Darbar SMT tore up the original business plan and created a plan to ensure that we restructured the team and maximised the new opportunity to create a new way of working with the staff and contractors working from home which allowed effective focus on our digital projects.

Highlights of 2020/21 in line with our strategic aims as outlined in our 2018-22 Strategic Plan:

Cancellation of live events

- | THE MISEDUCATION OF LUNA KHAN, Warwick Arts Centre, 8th March 2020.
- | Guru Nanak's Message of Peace through Music, Southbank Centre, Sunday 24 May 2020.
- | Sitar Fest, Southbank Centre, 18-20 September 2020 - The 3 day SitarFest to celebrate Pandit Ravi Shankar's 100th birthday.
- | Indian Saxophone with Jesse Bannister, De Montfort University (DMU), 19 March 2020 and a second concert on 21 May 2020.
- | Darbar Festival 2020, Barbican Centre, 1-4 October 2020. The festival would feature 19 musicians and 4 x double bill concerts, 2 x single concerts, 1 x lecture demonstration, 1 x In-Conversation session and 2 x yoga classes to live music sessions.

Digital content

- | Darbar Festival 2020 (DF2020). Due to the pandemic, this year's Festival was completely digital and featured 6 pieces of content:
 1. Two full length live concerts from our archives.
 2. Two livestream sessions: A panel discussion around #MeTo in the Indian Tradition.
 3. Two documentaries.
 4. Online hatha yoga sessions guided by Kanwal Ahluwalia.
- | Following our agreement with De Montfort University (DMU) in Leicester, we presented two digital concerts:

On 21st October: Featuring a santoor concert performed by Kaviraj Singh with Upneet Singh on tabla. The concert was live streamed on DMU's YouTube channel and then on Darbar's Facebook page. We received a live audience of 81 and the video. The views for the same concert achieved on Facebook and 16K views on YouTube.

On 9th December: Featuring a sitar concert performed by Dhruv Bedi with Shankarjyoti Saikia on tabla. The concert was live streamed on DMU's YouTube channel and then on Darbar's Facebook page. We received a live audience of 53. The views for the same concert achieved over 11K views on Facebook and 10K views on YouTube.

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- I Whilst our two digital outputs have been the production of TV programmes for Sky Arts and our YouTube channel, since 2018 we have added the Darbar Player which has become the Darbar Concert Hall with added functionality. We have also introduced YouTube Memberships which is YouTube's own option for channels to gain paid subscribers. Essentially, we now have three monetised platforms:

1. Darbar Concert Hall.
2. YouTube Memberships.
3. Free to view YouTube channel.

The team is currently focused during Covid on becoming financially resilient through the growth of our digital projects and platforms. Since taking over Darbar Player at the end of June 2020 we have concentrated on adding new content to the channel and have seen a gradual growth in subscribers and revenue. A second income source has been YouTube Memberships.

- I Our YouTube channel continues to grow with 329K subscribers achieving 17.1 million views (13.2% annual growth) and our watch time increased by 9.2% and income grew by 38%. We added 68 videos onto our channel.
- I Our DCH platform subscribers grew by 40.2% and our income grew by 30.5%. During the pandemic we are able to add 100 pieces of content to the platform.
- I Darbar IT systems and rationalisation of hard drives: Creating new and relevant content for the Darbar Concert Hall (DCH) has become the core focus during the pandemic with all hands-on deck to create content for our subscribers. In light of this a robust we invested in a hard drive server. The investment in the new server will increase our efficiency and workflow.
- I Photography database: Between May and October 2020, nearly 35,000 photographs from Darbar Festivals 2008-2019 have now been processed and uploaded to our online software.
- I Brand 2.0 update: An outstanding sharper, contemporary brand that is still reflective of Darbar's values as an organisation, but which represents the new era that we are moving into. Brand 2.0 has also developed into the design of our new website. The brand has developed a clean and reflective design across both platforms. This harmonisation across platforms is particularly important as we deepen our digital offerings.
- I Website development as part of brand 2.0: The new website and the OTT platform will create a more streamlined proposition for Darbar in our communication with our audience. This is vital for us to further increase engagement and delivery of our content globally.

Education

- I Leicestershire Music Hub: Our tabla teacher Bhindarjit has spent time over the last two months to create an online "Introduction to Tabla" course. This was presented to Darbar and the Leicestershire Music Service who were very pleased with the result as Bhindarjit had not only broken down the content into child friendly language but also filmed the course in an easy to watch and follow format.
- I Informative articles on Darbar's website: A further 100 raga articles have been commissioned to complete 200 articles on our "Ragapedia" section of our new website to educate our audiences and become the number one network for web search on Indian classical ragas.

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Sustainability

- I We continue to diversify our income streams with a focus on developing our digital monetisation streams.
- I In order to strengthen internal capacity, we recruited two new posts in the period; a Digital Content Writer and a Content Producer.

From our learning over the year we aim to:

- Focus on becoming more financially resilient and diversify revenue,
- Create a blended model that balances live music with digital work,
- Re-enforce cultural work for young people through our education projects, and
- adapt strategies and innovate to keep the public engaged through music.

Financial review

Total income for the year amounted to £314,673, a reduction of £167,134 on the previous year, mainly due to reduced income from live events. Total expenditure amounted to £305,397, a net saving of £173,272 on the previous year.

The Charity had net income for the year of £9,276 as compared to £3,138 in the previous year. Further details of which are shown in the Statement of Financial Activities on page 10. All income and expenditure during this and previous year was unrestricted.

Principal funding sources are the Arts Council of England grant, ticket sales from live events and income derived from the production of videos and digital content.

Structure and management

We have a small, dedicated team of staff, volunteers and freelancers that support our work:

Staff

Sandeep Virdee OBE	:	Artistic Director, Founder Trustee
Simi Lall	:	Head of Operations and Safeguarding Focal Point
Nirmal Singh	:	Digital Content Manager
Bhinderjeet Neer	:	Music Teacher
Kanwal Ahluwalia	:	Governance Officer (voluntary)

Freelancers

Jamie Craven	:	Design
Christoph Bracher	:	Head of Sound
Trevor Davison	:	Sound engineer
Stuart Pring	:	Lighting engineer
Rehmat Rayatt-Sohal	:	Festival photography
Nick Morchang	:	Film making
Kirpa Kaur	:	Events management
Rupesh Vadera	:	Transport manager

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Thanks also to our dedicated volunteers including Jagdeep Shah, Priti Shah and Kanwal Ahluwalia for her support as Governance Officer and for teaching the yoga classes at the Festival.

Our thanks also to the performance artists that we worked with this year.

Recruitment and appointment of new Trustees

Additional Trustees are recruited and appointed by the existing Trustees in line with priority skills. Each Trustee observes a number of Trustee meetings and receives an induction by the Trustees, the Governance Officer and key staff.

Remuneration policy for key management personnel

The remuneration of all staff is reviewed annually. The Trustees review the remuneration of key management personnel, and draw on their knowledge of the sector, the formal appraisal process, and common practice in other charities of similar size, to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related party relationships

The Charity has considered the disclosure requirements of the SORP for related party relationships. Sandeep Virdee, a Trustee, is also the Artistic Director of the Charity. His appointment and remuneration have been agreed by other Trustees and comply with the Charity's constitution and Charity Commission requirements.

The Charity has no other related party connections with individuals or other organisations. The Trustees consider that the members of the Board of Trustees and their close connections to be the only related parties of the Charity. All Trustees give their time voluntarily and receive no benefits from the Charity of any kind. No expenses were claimed from the Charity by any Trustees in the reporting year.

Trustees are required to disclose all relevant interests and register them with the Chairman of Trustees and to withdraw from decisions where a conflict of interest arises.

Risk management

The trustees note their duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is discussed and updated at each alternative quarterly Board meeting. Trustees use a 'traffic light' system to review and monitor risks and mitigation strategies are updated regularly.

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Reserves policy

The policy of the Trustees is to maintain such reserves as will ensure the long term viability of the Charity and enable it to fulfil its objects for the foreseeable future. Trustees consider it reasonable to maintain three months overhead costs as reserves which are estimated to be approximately £45,000.

General reserves, which are also unrestricted funds available to the Charity that are not tied up in fixed assets, at the year-end stood at £172,102 (2020: £154,408), which exceeds this level. Additionally, designated funds representing next book value of project equipment, which form part of unrestricted funds stood at £8,419 (2020: £16,837) at the year end. Unrestricted reserves are available, at the discretion of the Trustees, to further the general objects of the Charity.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Statement of Trustee responsibilities

The Charity Trustees, some who are also the directors under company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the accounts, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the charitable company's website and filed with the Charity Commission.

Darbar Arts Culture and Heritage Trust

Trustees' Report

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Statement as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our Trustees' annual report;

- I there is no relevant information needed by the independent examiner in connection with preparing their report, of which they are unaware, and
- I The Trustees have each taken all necessary steps in preparing their report and accounts to become aware of any relevant information, and to ensure that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of Trustees on 31 December 2021 and signed on its behalf.

Sandeep Virdee
Trustee and Director

Independent Examiner's Report to the Trustees of Darbar Arts Culture and Heritage Trust

I report to the trustees on my examination of the unaudited accounts of the charitable company for the year ended 31 March 2021 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the Charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

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:

- I the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- I the accounts do not accord with those records; or
- I the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Martin Gatehouse BA(Hons) ACA

Computant Limited

The Stables Old Vicarage, Barnstaple Hill, Swimbridge, North Devon EX32 0PH

31 December 2021

Darbar Arts Culture and Heritage Trust
Statement of Financial Activities (incorporating Income and Expenditure Account)
for the year ended 31 March 2021

	Notes	2021 £ Unrestricted	2020 £ Unrestricted
Income			
Donations and legacies	3	257,241	274,636
Charitable activities	4	51,423	204,427
Other trading activities		-	2,504
Job Retention Scheme		5,915	-
Interest receivable		94	240
Income from investments		-	-
Total income		314,673	481,807
Expenditure			
Raising funds		(2,210)	(81)
Charitable activities	5	(169,696)	(320,384)
Other	6	(133,491)	(158,204)
Total expenditure		(305,397)	(478,669)
Net income		9,276	3,138
Net movement in funds		9,276	3,138
Reconciliation of funds			
Total funds brought forward		171,245	168,107
Total funds carried forward		180,521	171,245

The notes form an integral part of these accounts.

Darbar Arts Culture and Heritage Trust
Registered number: 06382865
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	19,041	23,659
		<u>19,041</u>	<u>23,659</u>
Current assets			
Debtors	11	23,925	32,173
Cash at bank and in hand		192,258	124,286
		<u>216,183</u>	<u>156,459</u>
Creditors: amounts falling due within one year	12	(4,703)	(8,873)
Net current assets		<u>211,480</u>	<u>147,586</u>
Total assets less current liabilities		<u>230,521</u>	<u>171,245</u>
Creditors: amounts falling due after more than one year	13	(50,000)	-
Net assets		<u><u>180,521</u></u>	<u><u>171,245</u></u>
The funds of the Charity			
Unrestricted income funds:	15		
General funds		163,684	145,990
Designated funds		16,837	25,255
Total Charity funds		<u><u>180,521</u></u>	<u><u>171,245</u></u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The notes form an integral part of these accounts.

Sandeep Virdee
Director
Approved by the board on 31 December 2021

Darbar Arts Culture and Heritage Trust
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Company information

Darbar Arts Culture and Heritage Trust is a charitable company limited by guarantee registered in England with registration number 06382865. Its registered office address is LCB Depot, 31 Rutland Street, Leicester, East Midlands LE1 1RE.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern and therefore the accounts are prepared on this basis.

Income

Income, including from Government and other grants, whether 'capital' or 'income', is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income for programmes spanning two or more accounting periods is allocated over the period to which it relates in order to more accurately recognise the performance conditions associated with this income. Income received in advance of delivery of a specified service is deferred until the criteria for income recognition is met.

Interest on funds held on deposit is included when receivable.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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for the year ended 31 March 2021

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose. Expenditure on charitable activities includes the costs of offering fellowships and delivering related services undertaken to further the purposes of the Charity and their associated support costs. Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity (support costs), comprising the salary and overhead costs of the central function, is apportioned as an estimate, based on staff time, of the amount attributable to each activity in the period.

Governance costs, which are considered a category of support costs, are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

Tangible fixed assets

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. A designated fund has been set up during the year for equipment purchased from specific project funds. Such items of equipment are capitalised where the purchase price exceeds £1,000. The cost price of the equipment capitalised is charged to the project by way of transfer to designated funds. The balance on this designated funds at the year end represents net book value of project equipment capitalised.

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	over 4 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Darbar Arts Culture and Heritage Trust
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for the year ended 31 March 2021

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Taxation

No provision for tax is required as the Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Pensions

The Charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accruals basis.

2 Critical accounting estimates and judgements

In the application of the accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations

	2021	2020
	£	£
Unrestricted income:		
Arts Council England	249,508	245,000
Other donations	3,025	12,303
Gift Aid	4,708	17,333
	<u>257,241</u>	<u>274,636</u>

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for the year ended 31 March 2021

4 Income from charitable activities	2021	2020
	£	£
Unrestricted income:		
Digital productions	7,662	92,515
Live events	29,647	93,677
Educational services	14,114	18,235
	<u>51,423</u>	<u>204,427</u>
5 Analysis of expenditure on charitable activities	2021	2020
	£	£
Unrestricted:		
Live events	2,088	171,735
Digital productions	157,833	134,308
Educational services	9,731	14,324
Research and development	44	17
	<u>169,696</u>	<u>320,384</u>
6 Analysis of other expenditure	2021	2020
	£	£
Unrestricted:		
Employee costs	99,177	109,284
Premises costs	6,977	8,546
General administrative	25,915	32,573
Legal and professional	1,422	7,801
	<u>133,491</u>	<u>158,204</u>
7 Support costs	2021	2020
	£	£
Wages and salaries	86,649	91,701
Pension costs	11,493	10,816
Travel and training	1,035	6,191
Rent, utilities and telephone	9,727	8,198
IT software and consumables	4,194	1,182
Insurance	2,060	3,305
Legal, professional and consulting	1,263	7,425
Governance	-	376
General expenses	1,233	950
Bad debts	-	-
Depreciation	15,837	23,102
	<u>133,491</u>	<u>153,246</u>
Apportioned to:		
Digital productions	133,491	76,623
Live events	-	76,623

Darbar Arts Culture and Heritage Trust
Notes to the Accounts
for the year ended 31 March 2021

8 Net income	2021	2020
	£	£
This is stated after charging/(crediting):		
Depreciation	15,837	23,102
Independent examination	1,000	1,500
	<u>16,837</u>	<u>24,602</u>

9 Employees	2021	2020
	£	£
Wages and salaries	129,435	130,596
Social security costs	9,300	10,443
Pension costs	11,493	10,816
	<u>150,228</u>	<u>151,855</u>

The total employee benefits including pension contributions and mileage allowance of the key management personnel, Artistic Director, were £53,550 (2020: £56,476).

No employee earned more than £60,000 during the year (2020: nil).

	2021	2020
	Number	Number
Average number of persons employed by the company	<u>5</u>	<u>9</u>

10 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2020	108,352
Additions	11,219
At 31 March 2021	<u>119,571</u>
Depreciation	
At 1 April 2020	84,693
Charge for the year	15,837
At 31 March 2021	<u>100,530</u>
Net book value	
At 31 March 2021	<u>19,041</u>
At 31 March 2020	<u>23,659</u>

All of the above assets are used for charitable purposes.

Darbar Arts Culture and Heritage Trust
Notes to the Accounts
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11 Debtors	2021	2020
	£	£
Trade debtors	18,901	19,001
Other debtors	5,024	13,172
	<u>23,925</u>	<u>32,173</u>
12 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	2,691	6,476
Taxation and social security costs	12	397
Other creditors	2,000	2,000
	<u>4,703</u>	<u>8,873</u>
13 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	<u>50,000</u>	<u>-</u>
14 Analysis of net assets between funds	2021	2020
	£	£
General unrestricted:		
Tangible fixed assets	10,622	6,822
Net current assets	211,480	147,586
Designated:		
Tangible fixed assets	8,419	16,837
	<u>230,521</u>	<u>171,245</u>

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15 Movement in funds

	At 1-Apr	Incoming & transfers	Outgoing & transfers	At 31-Mar
	£	£	£	£
2021				
Unrestricted funds:				
General funds	154,408	314,673	(296,979)	172,102
Designated funds	16,837	-	(8,418)	8,419
	<u>171,245</u>	<u>314,673</u>	<u>(305,397)</u>	<u>180,521</u>
2020				
Unrestricted funds:				
General funds	142,852	481,807	(470,251)	154,408
Designated funds	25,255	-	(8,418)	16,837
	<u>168,107</u>	<u>481,807</u>	<u>(478,669)</u>	<u>171,245</u>

Due to the nature of the charitable company's activities, it has to incur significant and frequent expenditure on digital and other equipment for specific projects. This is recorded as an expense in order to match cash received for the project with cash spent on the project, while ignoring the capital nature of some expenditure.

This does not comply with the requirements of charity law and UK accounting standards and therefore the Trustees have instead created a designated fund for expensed equipment, by way of transfer from unrestricted funds, that would require capitalisation.

16 Related party transactions

Other than remuneration received by the Artistic Director (who is also a Trustee) in his capacity as such, the Charity's Trustees were not paid or received any other benefits from employment with the Charity in the year (2020: £nil). No other Charity trustee received payment for professional or other services supplied to the Charity (2020: £nil)

No Trustees' were paid or reimbursed expenses in their capacity as trustees. Expenses incurred and reimbursed by the Artistic Director in that capacity were in the ordinary course of Charity's business and do not require disclosure.

17 Other information

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Total members as at 31 March 2021 were 5 (2020: 5).