

2017-  
2018



# Nishkam Civic Association

## Annual Report of the Trustees & Financial Statements

REGISTERED  
CHARITY  
NUMBER:  
1100307





## CHAIRMANS STATEMENT

This has been another busy, productive and particularly exciting year for the Nishkam Civic Association (NCA) team. The NCA has excelled in being a Sikh faith-led organisation working for the benefit of all communities through the practice and promotion of the Sikh values of earning an honest living (kirat), sharing (wand shakna) and active volunteering (nishkam Sewa) that are embedded in our spiritual and Dharmic heritage.

It is humbling to report the achievements and undertakings of the NCA in continuing austerity facing the City and nation as a whole. The Board of Trustees has worked hard with the Management Team to ensure that the ethos of the organisation was prevalent in all its undertakings and that there was no compromise but astute governance and management to deliver agreed outcomes. Our dedicated staff have innovated new services that can be delivered effectively at lower costs whilst achieving real and measurable impact on the lives of customers and clients we serve. The fact that we have not only sustained our services but also grown the number of people benefiting from our interventions is a testimony to the determination of our trustees, staff and volunteers to deliver NCA's mission.

The austerity measures have continued to hurt many of the clients and people the team work with and this has driven our determination to make further improvements to the ways in which we optimise our relationship with the client base and to increase the funds available which are crucial to the whole operation. We continually review and challenge our approach to supporting society and enabling the organisation to facilitate more positive relations. This includes our quality control of

the grants monitoring and progress reporting.

We are always looking to generate more income to enable the NCA to fulfil the many activities it finds itself taking on. During the year, many constructive strategic contacts have been made at local and national levels. This includes government and non-government organisations concerned with providing support to vulnerable people, multi-faith collaboration, health and wellbeing, children and young people.

The income for the year was £367,585 against outgoings of £475,895, however the costs less depreciation (largely buildings) were £418,267 therefore generating a small surplus. Yet again innovative and good management has had to be at the heart of everything we do. The NCA continues to fulfil its overall aim of improving the civic strength and well-being of the community.

As a civic organisation the NCA vision, "By 2017, to be well-known regionally, nationally and internationally as an exemplar Sikh faith-led institution, sustained by the selfless service of the community" is beginning to be realised. The organisation is recognised and seen by many as a real anchor organisation and regarded as an exemplar of what community and civic engagement should look like; in utter humility, we are grateful with what has been achieved over this reporting period and the last 10 years.

The Board of Trustees recognises the work and dedication of the staff in managing the services we provide to individuals and to organisations, and they also know that none of this is achievable without the many hours given by the volunteers to enable us to carry

out these services. Volunteers and staff contributed a total of 16,000 hours of volunteer time totalling a conservative £216,000. The trustees would also like to thank all the organisations who provided financial or voluntary support; with their help and with good management we have continued to deliver our core requirements, and so we offer sincere thanks to all our staff, volunteers, supporters and friends.

We must emphasise and credit support and funding from NCA's parent organisation, Guru Nanak Nishkam Sewak Jatha (GNNSJ), without it providing financial resources to subsidise critical services to be provided for communities in most need many projects would not come to fruition.

The Management Team and members of the Board are grateful for the commitment, dedication and resilience staff and volunteers exhibited during another challenging yet productive year. As always, the volunteering (Nishkam Sewa) aspect of NCA's work is crucial to its very existence. We thank all who have helped deliver another year of success.



**Bhai Sahib, Bhai (Dr) Mohinder Singh Ahluwalia OBE KSG  
Chair**

## THE TRUSTEES REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
04378505 (England and Wales)

**Registered Charity number**  
1100307

**Registered Office**  
6 Soho Road, Birmingham West Midlands B21 9BH

#### Trustees and Directors

Bhai Sahib, Bhai (DR) Mohinder Singh Ahluwalia, KSG, OBE, Chairman  
Dr Upkar Singh Pardesi, Vice Chairman  
Mr Parminder Singh Jhutti  
Mr Jarnail Singh Bhinder  
Mr Upkar Singh Jheeta  
Mrs Gopinder Kaur Sagoo  
Mr Shaminder Singh Rai

**Company Secretary**  
Mrs Herpreet Kaur Kundi

**Auditors**  
Stanley Yule Chartered Accountants  
Registered Auditors  
Waterside Business Park  
1649 Pershore Road  
B30 3DR

### FINANCIAL REVIEW

#### Reserves Policy

The present level of funding is adequate for the future activities of the charity and is assessed by the trustees on a regular basis. To avoid the necessity of realising fixed assets held for the charity's use, the trustees endeavour to retain net current assets equating to approximately 3 - 6 months unavoidable running costs. The trustees monitor the cash flows on a regular basis and are satisfied that sufficient resources are held.

#### Principal funding sources

The Charity's funding comes from various sources, in the form of grants from public bodies funding specific community initiatives, revenues from the use of the charity's facilities and donations from the public and other

connected charities. In the current financial year the charity received funding from the Big Lottery Fund of £45,809 towards the Birmingham Community Advice initiative. In addition the Charity secured a £100,000 donation from the supporting charity Guru Nanak Nishkam Jatha (Birmingham) UK. The Charity also received income of £23,079 from the Empty Homes Community Grants programme.

#### Investment policy and objectives

Apart from retaining a prudent amount in reserves, all the charity's funds are intended to be spent in the short term, under the overarching policy of "service delayed is service denied". Consequently, there are no funds for long-term investment, although the Charity owns the premises from which the charity operates and provides services from.

The costs defrayed by the Charity in the year in delivering the charitable activities and support costs were £475,895, leaving a deficit of £108,310. Total reserves funds are £3,668,772, which the Trustees consider adequate to support the charity's ongoing objectives.

#### Going concern

The accounts have been prepared on the basis of being a going concern. The Trustees confirm that they have taken into account all available information about the future for at least 12 months from the date of the accounts were approved and conclude that there is no uncertainty relating to going concern.

#### Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of senior staff is reviewed annually and normally increased in accordance with average earnings.

#### Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes limited company, limited by guarantee, as defined by the Companies Act 2006.

## Overview & Key Achievements

The NCA, as a charitable and not for profit organisation, is dedicated to improving the lives of Birmingham's super-diverse communities.

As an organisation, values play a crucial role in what we do and our five I's guide the development of the organisation and the services we offer:

- Inspiration through spirituality
- Intercultural, interfaith and intra-faith dialogue,
- Interdependency and acceptance of all in local and global contexts

Over 270 learners benefited from Learning & Development - Inaugural

**Volunteers and staff** contributed over 16,000 hours of volunteer time totalling a conservative £216,000

### Our Health & Wellbeing

- Programme for over 50's
- Positive refurbishment

### Nishkam Advice & Advocacy Centre (NAAC) 2013-18

- Supported 2,934 clients
- Securing £2,862,113 of financial outcomes for clients.
- Recruited & trained 23 volunteers of which 13 progressed into employment
- 88% success rate at appeals

### Advocacy Support & Empowerment PLUS (ASEP)

- £322,442 of funding
- Safeguarding 2 full time roles and creating one new full time post
- Focus on Self Help advocacy









### Sikh Rogi Aasra (Chaplaincy Services)

- Supported 6,089 people
- Achieved through 27 volunteers
- 2,323 volunteer hours

### Conference & Events team

- Hosted 3,055 hours pro bono
- Value of pro bono work £61,000

## NCA contribution towards United Nations -Sustainable development Goals (SDG)

Sustainable Development Goals		NCA- Activities
	End poverty in all its forms everywhere	Nishkam Zero Hunger with Langar
	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	
	Ensure healthy lives and promote well-being for all at all ages	Wellbeing Centre
	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Learning and training
	Achieve gender equality and empower all women and girls	Advocacy and Self empowerment Initiatives
	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	
	Reduce inequality within and among countries	
	Make cities and human settlements inclusive, safe, resilient and sustainable	Collaboration with Interfaith work including Charter for Forgiveness and Reconciliation
	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	
	Strengthen the means of implementation and revitalize the global partnership for sustainable development	

## Health & Wellbeing

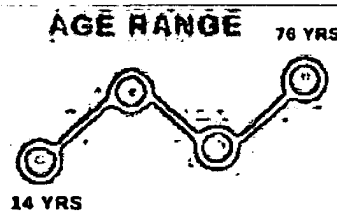
The Wellbeing Centre draws its inspiration from both modern science and traditional philosophies, fusing old and new into a unique environment that is reflected the conventional and contemporary methods we apply to supporting our member's health and wellbeing aims.



### Activities in 2017 -18

- Zumba Classes for ladies
- Move it or Lose-it classes (50yrs+)
- Junior gym membership
- Ladies pamper sessions
- Fundraising initiatives
- Gym facility – with separate days for women Sauna and steam rooms
- Massage & Alternative therapies
- Healthy eating advice
- Exercise advice and personal training
- Exercise classes such as Yoga
- Activities to prevent social isolation such as elders day trins

A community based volunteer led initiative, we continue to work with over 17 dedicated regular wellbeing volunteers. The refurbishment in March/April 2017 gave the Wellbeing Centre fresh focus and incentive for members, staff and volunteers.



## Conference & Events

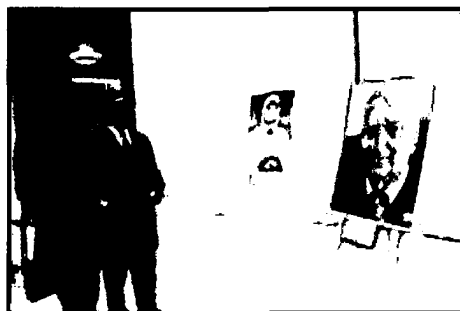
We have continued to build on a unique diverse environment, where; Individuals, social enterprises, communities can thrive.

Conference & Events is vital to all activities at the Nishkam Centre. Offering integral facilitation and seamless support to the numerous regular internal services / activities that run from the Nishkam Centre. Incubation space and facilitation of new and developing initiatives such as the Museum of World Religions (UK) Charter for Forgiveness, without this support it would have been very difficult to progress these initiatives.

Last year we achieved sales turnover of £41,514 this is the highest since 2011.



**Volunteers have been able to apply their attention to detail skills in taking care of delegate needs.**



Strong collaborations with organisations such as Sandwell College in offering key adult education services in the community have also supported some key education services in the locality.

3,055 Pro bono hours of events

£61,000 value in kind



## Nishkam Advice & Advocacy Centre (NAAC) 2013 – 2018

The Nishkam Advice & Advocacy Centre project (NAAC) Project delivers advice and advocacy on matters relating to welfare benefits, housing and debt.

### Key Project Achievements

- Directly supported 2,934 beneficiaries through casework and signposting.
- 95% from BAME communities, the key target audience
- Achieved £2,862,113 in financial outcomes casework, resulting in significant financial support for the most disadvantaged.
- 88% appeal success rate
- Recruited and trained 23 volunteers of which 13 have gone into employment
- Average improvement in Personal Wellbeing of 65%

## Sikh Rogi Aasra (SRA); Chaplaincy Services

This Sikh Rogi Aasra; Chaplaincy Services supports people through the Chaplaincy Community Hub which has been created in the centre to support people in the local community. Our trained 'volunteer' faith chaplains support people through this service and outreach visits in the Community, Healthcare, Police, Places of Worship, Prisons, Schools and Universities

We are experiencing more mental health problems as a result of a wider variety of factors, these range from relationship breakdowns, bereavement, loneliness, parenting, illnesses, suicide, unemployment and debt. The service is open to people of all beliefs and backgrounds.

April 2017-2018	No
People Supported	6089
Vol Hrs	2323
Coffee Mornings	2178
Day Trips	195
Events and Training	134



## Advocacy Support & Empowerment PLUS (ASEP) 2018 - 2021

Since February 2017 we have been working closely with Big Lottery Fund and client groups to design and submit an application for continuation funding for the (NAAC Project). We held a consultation event to gain feedback on going forward with the funding process and what action was needed. We conducted a comprehensive evaluation report to further our insight going onward..

Our hard work was rewarded and we were granted continuation funding . The ASEP project which is focused on Self-Help pathways, supporting clients through workshops and one to one sessions to capacity build, increase confidence and capability to deal with their cases.

We will invest in supporting the community to resolve their issues through self-help and peer to peer support to achieve long term outcomes. We will be assisting our most vulnerable clients through casework; all other clients will be supported through self-help pathways.

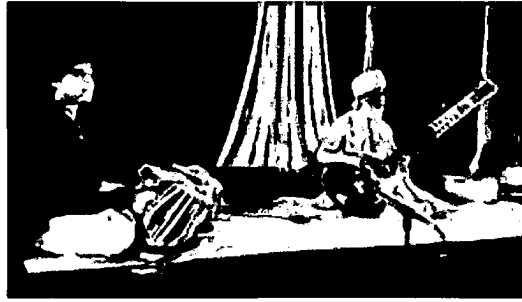
We have been blessed to:

- Support people in the community and organisations.
- Capacity build volunteers.
- Train people to become faith chaplains
- Organise day trips
- Engage with the local community through weekly coffee mornings
- Attend chaplaincy meetings
- Attend conferences and events
- Work closely with the Nishkam Health Centre.

Our aim is to continuously serve the community through our mission statements, Sikh ethos and ethics

## Learning & development

Learning and Development at the Nishkam Centre continues to provide the local and wider community of Birmingham, access to personal development, enrichment courses and life skills in a friendly, supportive and culturally sensitive environment. Our moto for Learning & Development is to - *Inspire, Educate and Empower*



This year has seen a greater emphasis on delivering 'essential life' skills course, Working with key partners Faith Action & Good Things Foundation through funding contracts and committed volunteer support.

The focus has been to support over 200 individuals to move forward from an integration, career and settlement point of view

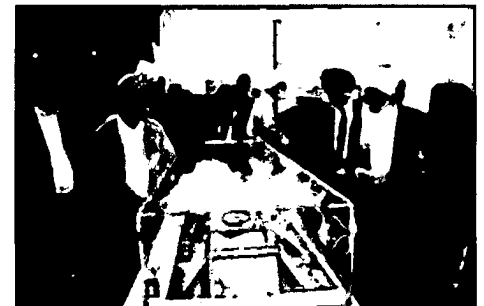
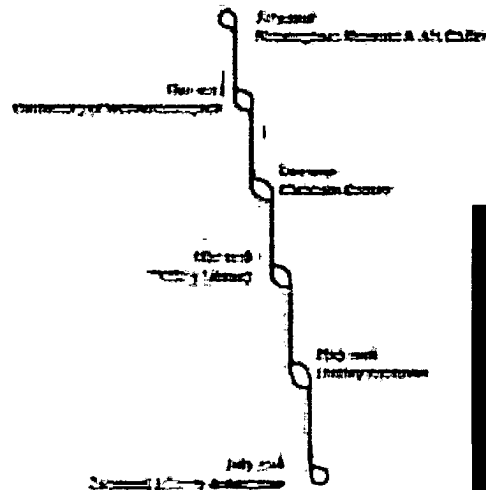


## Sikh Migration Project: "My Story, Our Journey"

The Sikh community has made a large impact on the social and cultural diversity of the UK since they arrived in the 1950s. One of their main areas of settlement has been Birmingham and the Black Country, where Sikhs have blossomed as a community..

The research will include social, political, economic and values & virtues and the role of women. Capturing the unique challenges and sharing successes such as Mandla v Lee case. The project will tease out the values of virtues that have helped them develop a strong community.

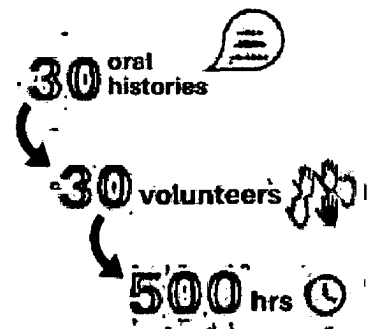
### Timeline of Touring Exhibition



*Heritage is about the intangible – you can't touch stories. People from all walks of life can contribute to the various histories and shared experiences."* Rachel poignantly added that we have "more in common than our differences."  
**Rachel Chui (HLF, Committee Member for the West Midlands)**

### The project will involve

- A touring exhibition, which will launch in Birmingham Museum and Art Gallery on the 20<sup>th</sup> July 2017- 4 locations completed
- A micro website showcasing the various strands of research and oral history interviews- Website fully developed with all oral histories uploaded
- Educational toolkits on the Sikh migration journey, and workshops to be delivered in 10 schools across Birmingham and the Black Country. – 10 workshops delivered with more in diary



Supported by **The National Lottery** through the Heritage Lottery Fund



## Interfaith Initiatives

Our ongoing Interfaith work through the visionary leadership of our chairperson Bhai Sahib Bhai Mohinder Singh involves working closely with all faith groups to support and propagate the unique values and virtues that faith has to offer. This requires all faiths to work together whilst the climate is becoming more hostile, re emphasising the need to build harmony, recognising differences whilst focusing on the majority which we have in common.

Faith has solutions to offer towards the many problems which are faced within society and the world today, caused through an erosion of values and driven by greed and self-centred agendas. Throughout the year we supported and hosted many initiatives and events.

- West Midlands Faith Forum
- Birmingham Faith Leaders Group and Faith Round Table
- Museum of World Religions
- Jubilee Debt Campaign's
- Elijah Board of World's Religious Leaders
- Faith Action Advisory Board
- Near Neighbours Advisory Board
- the Faiths in the City programme
- Religions for Peace
- Council of Dharmic Faiths
- Friends of the Earth - Environment and Religions Training Hub



## Intra-faith

Our Intra-faith work requires working within the Sikh faith based individuals and organisations helping to move forward on issues and concerns that affect us all. This can relate to matters of governance and leadership and

The NCA Centre Director was bestowed with the privilege of chairing the Council of Sikh Gurdwaras Birmingham (CSGB).



## Volunteering

This past year volunteers and staff contributed over 16,000 hours of volunteer time totalling at a conservative estimate £216,000. The NCA is recognised as ambassadors and a positive role model for social action through volunteering

Our volunteers are at the forefront of advancing community and economic wellbeing, promoting interfaith, intercultural, inter-community dialogue and championing social justice and inclusion. As an Investors in Volunteering (IiV) accredited organisation we continue to invest in our volunteers and benefit from the many positive outcomes from working together

As the backbone of the organisation and are seen as one of the most essential, unique and invaluable components of the Nishkam service offering. We become more and more reliant upon our volunteers to develop and sustain many services including coordinating projects & events, delivering training & education and offering guidance & support for the local and global community.



## Future Development

The Nishkam team continues to look to the future in a positive way and set itself challenging targets pushing frontiers further. Our Strategic Plan up to 2017 was about setting targets that move the organisations Vision and Mission forward in a coherent way.

The activities that we will be pursuing 2018-19:

- Develop & refine the strategic plan from 2018 – 2022, aligning with local and global priorities through The United Nations-Social Development Goals 2015 - 2030
- Develop and initiate humanitarian aid projects - locally and globally to support educational, health and wellbeing initiatives
- Further Develop and enhance donations strategy
- Increase fundraising initiatives to support the parent organisation and other partners
- Strengthen the NCA team and make the senior management team stronger
- Build on the successful funding from Big Lottery Fund for the Advocacy Support & Empowerment PLUS
- Make Sikh Chaplaincy learnings transferable to other communities / faiths and promote the availability of the service in mainstream setting such as hospitals
- Continue to develop strategic partnerships and delivery partnerships to enable more leverage from key stakeholders across the city and beyond.
- Increase the Nishkam Help Homeless Project activities, service and look at

collaboration opportunities in Birmingham and beyond for the next stage of development of the project

- Empty Homes project will consider how this initial holding of four properties can act as catalyst and asset to develop a wider affordable housing project.
- Develop services to meet social and housing needs of the local elderly population
- Grow and develop the provision of professional & Personal development activities
- Develop Arts Culture & Heritage strategy to meet the needs of the NCA , Nishkam Education Trust & Nishkam Gurmat School

### 9. Funders, Sponsors & Partners

The NCA team would like to take this opportunity to record our sincere gratitude to the following organisations for their continuing support throughout 2017/18 and we look forward to working with them in the future:

- Guru Nanak Nishkam Sewak Jatha, Birmingham
- Guru Nanak Nishkam Sewak Jatha, London
- Guru Nanak Nishkam Sewak Jatha, Leeds
- Guru Nanak Nishkam Sewak Jatha, Kenya
- Governor of Kericho
- Nishkam Education Trust
- Nishkam Healthcare Trust
- Marg Sat Santokh Manufacturers Limited (MSS)
- Association of Accounting Technicians (AAT)
- eConker.com
- Harkirit Ltd
- HK Lawyers
- Taxlite

- Big Lottery Fund Reaching Communities Awards for All
- Tinder Foundation
- Heritage Lottery Fund
- Santander- The Discovery Foundation
- Department of Communities and Local Government
- Birmingham City Council
- Sandwell MBC
- University of Wolverhampton
- Wolverhampton Art Gallery
- Birmingham Museum Trust
- Birmingham Faith Leaders Group
- Museum of World's Religions
- Charter for Forgiveness and Reconciliation
- Religions for Peace
- Sport England - Inspired Facilities Grant
- Aston Villa FC
- The Albion Foundation
- Council of Sikh Gurdwaras Birmingham
- Sikh Welfare Awareness Team (SWAT)
- Near Neighbours
- FaithAction
- Sporting Equals
- St Paul Crossover
- Birmingham Mind

## NISHKAM CIVIC ASSOCIATION

### Report of the Trustees for the year ended 31 March 2018

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Guru Nanak Nishkam Education Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, Stanley Yule Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31.03.2018 and signed on the board's behalf by:



Bhai Sahib, Bhai (DR) Mohinder Singh Ahluwalia, KSG, OBE, Trustee

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## **Report of the Independent Auditors to the Members of NISHKAM CIVIC ASSOCIATION**

### **Opinion**

We have audited the financial statements of Nishkam Civic Association (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

## Report of the Independent Auditors to the Members of NISHKAM CIVIC ASSOCIATION

### 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Bidmead FCA (Senior Statutory Auditor)  
for and on behalf of Stanley Yule Chartered Accountants  
Statutory Auditors  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

Date: ..... 11.11.2018 .....

## NISHKAM CIVIC ASSOCIATION

### Statement of Financial Activities for the year ended 31 March 2018

	Not es	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,258	-	102,258	113,094
<b>Charitable activities</b>	5				
Charitable Activities		104,253	-	104,253	150,051
Other trading activities	3	117,011	-	117,011	98,824
Investment income	4	<u>24,446</u>	<u>19,617</u>	<u>44,063</u>	<u>49,863</u>
<b>Total</b>		<b>347,968</b>	<b>19,617</b>	<b>367,585</b>	<b>411,832</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	165,569	3,191	168,760	115,373
<b>Charitable activities</b>	7				
Support Costs		229,994	-	229,994	220,470
Premises Costs		64,694	-	64,694	58,069
Charitable Activities		5,355	-	5,355	50,470
Governance Costs		6,000	-	6,000	4,500
Finance Costs		<u>1,092</u>	<u>-</u>	<u>1,092</u>	<u>333</u>
<b>Total</b>		<b>472,704</b>	<b>3,191</b>	<b>475,895</b>	<b>449,215</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(124,736)</b>	<b>16,426</b>	<b>(108,310)</b>	<b>(37,383)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>3,260,822</b>	<b>516,260</b>	<b>3,777,082</b>	<b>3,814,465</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>3,136,086</u></b>	<b><u>532,686</u></b>	<b><u>3,668,772</u></b>	<b><u>3,777,082</u></b>

The notes form part of these financial statements

## NISHKAM CIVIC ASSOCIATION

### Balance Sheet At 31 March 2018

		Unrestricted fund	Restricted fund	2018 Total funds	2017 Total funds
	Not es	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	14	6,950	-	6,950	-
Tangible assets	15	3,095,840	-	3,095,840	3,137,340
<b>Investments</b>					
Investments	16	1	-	1	1
Social investments	17	-	492,252	492,252	491,352
		<u>3,102,791</u>	<u>492,252</u>	<u>3,595,043</u>	<u>3,628,693</u>
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	18	41,532	-	41,532	139,304
Cash at bank and in hand		<u>123,471</u>	<u>40,434</u>	<u>163,905</u>	<u>143,960</u>
		<u>165,003</u>	<u>40,434</u>	<u>205,437</u>	<u>283,264</u>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(131,708)	-	(131,708)	(134,875)
		<u>33,295</u>	<u>40,434</u>	<u>73,729</u>	<u>148,389</u>
<b>NET CURRENT ASSETS</b>					
		<u>3,136,086</u>	<u>532,686</u>	<u>3,668,772</u>	<u>3,777,082</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>3,136,086</u>	<u>532,686</u>	<u>3,668,772</u>	<u>3,777,082</u>
<b>NET ASSETS</b>					
		<u>3,136,086</u>	<u>532,686</u>	<u>3,668,772</u>	<u>3,777,082</u>
<b>FUNDS</b>					
20					
<b>Unrestricted funds:</b>					
General fund				3,136,086	3,260,822
<b>Restricted funds:</b>					
Restricted Fund				<u>532,686</u>	<u>516,260</u>
<b>TOTAL FUNDS</b>					
				<u>3,668,772</u>	<u>3,777,082</u>

The notes form part of these financial statements

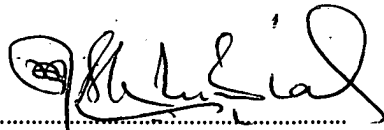
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**NISHKAM CIVIC ASSOCIATION**

**Balance Sheet - continued  
At 31 March 2018**

These financial statements have been prepared in accordance with the special provisions of Part 15 of the companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on .....21/11/2018.....and were signed on its behalf by:



Bhai Sahib, Bhai (DR) Mohinder Singh Ahluwalia, KSG, OBE, Trustee



Mr Upkar Singh Pardesi - Trustee

The notes form part of these financial statements

**NISHKAM CIVIC ASSOCIATION**

**Cash Flow Statement  
for the year ended 31 March 2018**

	Notes	2018 £	2017 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>43,921</u>	<u>10,190</u>
<b>Net cash provided by (used in) operating activities</b>		<u>43,921</u>	<u>10,190</u>
<b>Cash flows from investing activities:</b>			
Purchase of intangible fixed assets		(7,722)	-
Purchase of tangible fixed assets		(15,354)	(10,782)
Purchase of social investments		<u>(900)</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(23,976)</u>	<u>(10,782)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>19,945</b>	<b>(592)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>143,960</u>	<u>144,552</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>163,905</u>	<u>143,960</u>

The notes form part of these financial statements

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**NISHKAM CIVIC ASSOCIATION**

**Notes to the Cash Flow Statement  
for the year ended 31 March 2018**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(108,310)</b>	<b>(37,383)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>57,628</b>	<b>54,076</b>
Decrease/(increase) in debtors	<b>97,770</b>	<b>(92,194)</b>
(Decrease)/increase in creditors	<b><u>(3,167)</u></b>	<b><u>85,691</u></b>
<b>Net cash provided by (used in) operating activities</b>	<b><u>43,921</u></b>	<b><u>10,190</u></b>

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## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2018

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- straight line over the life of the lease
Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 1. ACCOUNTING POLICIES - continued

##### Income and expenditure account

The Statement of Financial Activities discloses the identical information of the Income and Expenditure Account and as such no separate Income and Expenditure Account has been prepared.

##### Going Concern

The account have been prepared on the basis of being a going concern as outlined in the Trustees' report.

##### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised costs using the effective interest method.

##### Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss account.

##### Donated Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of Volunteers is not recognised and refer to the trustee's annual report for more information about their contribution.

##### Pension Costs

The Charity operates a defined contribution pension scheme, managed by Royal Scottish Life. The charity is restricted to the contribution disclosed in note 11. Contributions payable to the Charity's pension scheme are charged to the unrestricted funds and are included in the Statement of Financial Activities in the period to which they relate. At the end of the period the Charity owed £1,303 (2017 - £1,295) to the pension provider.

#### 2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	<u>102,258</u>	<u>113,094</u>

**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**3. OTHER TRADING ACTIVITIES**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Seminars and presentations	<b>58,021</b>	17,805
Heritage	<b>2,018</b>	1,134
Learning and development	<b>32,016</b>	49,589
Learn Direct UFI	-	8,486
Gym Membership & activities	<b>23,287</b>	17,830
Other income	<b>1,669</b>	3,980
	<b><u>117,011</u></b>	<b><u>98,824</u></b>

**4. INVESTMENT INCOME**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Rents received	<b><u>44,063</u></b>	<b><u>49,863</u></b>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2018</b>	<b>2017</b>
	<b>Charitable Activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>15,339</b>	63,087
Grants	<b><u>88,914</u></b>	<b><u>86,964</u></b>
	<b><u>104,253</u></b>	<b><u>150,051</u></b>

Grants received, included in the above, are as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Heritage Lottery Fund	<b>33,105</b>	6,894
Empty Homes Community Grant	-	9,836
IAG	<b>45,809</b>	49,272
Chaplaincy Grant Church Urban Fund	-	10,000
Niskam on net	-	9,962
Evesham Charitable Trust	-	1,000
Good Things Foundation	<b>5,000</b>	-
Department for Communities and Local Government	<b><u>5,000</u></b>	<u>-</u>
	<b><u>88,914</u></b>	<b><u>86,964</u></b>

## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 6. RAISING FUNDS

##### Other trading activities

	2018	2017
	£	£
Conferences and seminars	18,312	19,321
Learning and development	41,432	31,340
Media and communication	12,477	9,585
Gym	14,686	2,371
IAG	42,430	41,253
Heritage & Arts	36,232	8,264
Sustainable Development	-	350
	<u>165,569</u>	<u>112,484</u>

##### Investment management costs

	2018	2017
	£	£
Investment management costs	<u>3,191</u>	<u>2,889</u>

Aggregate amounts	<u>168,760</u>	<u>115,373</u>
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#### 7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8)	Support costs (See note 9)	Totals
	£	£	£
Charitable Activities	5,355	-	5,355
Support Costs	-	229,994	229,994
Premises Costs	-	64,694	64,694
Governance Costs	-	6,000	6,000
Finance Costs	-	1,092	1,092
	<u>5,355</u>	<u>301,780</u>	<u>307,135</u>

#### 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018	2017
	£	£
Fundraising costs	<u>5,355</u>	<u>50,470</u>

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**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**9. SUPPORT COSTS**

	<b>Management</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support Costs	229,994	-	229,994
Premises Costs	64,694	-	64,694
Governance Costs	-	6,000	6,000
Finance Costs	<u>1,092</u>	<u>-</u>	<u>1,092</u>
	<u><b>295,780</b></u>	<u><b>6,000</b></u>	<u><b>301,780</b></u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	6,000	4,500
Depreciation - owned assets	56,854	54,077
Patents and licences amortisation	<u>772</u>	<u>-</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 12. STAFF COSTS

	2018	2017
	£	£
Salaries and wages	120,411	115,982
Social Security costs	7,219	6,585
Pension costs	8,986	8,522
	<b>136,616</b>	<b>131,089</b>

The average number of employee during the year was:

	2018	2017
	8	8

All employee time involves providing either support to the governance of the charity or support services to charitable activities.

The trust considers its key management personnel comprise of the trustees and the Centre Director. The total employment benefits including employer pension contributions of the key personnel were £47,752 (2017 - £47,058). No employees had employee benefits in excess of £60,000.

#### 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	113,094	-	113,094
<b>Charitable activities</b>			
Charitable Activities	140,215	9,836	150,051
Other trading activities	98,824	-	98,824
Investment income	24,955	24,908	49,863
<b>Total</b>	<b>377,088</b>	<b>34,744</b>	<b>411,832</b>
<b>EXPENDITURE ON</b>			
Raising funds	115,373	-	115,373
<b>Charitable activities</b>			
Support Costs	220,470	-	220,470
Premises Costs	58,069	-	58,069
Charitable Activities	50,470	-	50,470
Governance Costs	4,500	-	4,500
Finance Costs	333	-	333
<b>Total</b>	<b>449,215</b>	<b>-</b>	<b>449,215</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(72,127)</b>	<b>34,744</b>	<b>(37,383)</b>

**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>3,332,949</b>	<b>481,516</b>	<b>3,814,465</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>3,260,822</u></b>	<b><u>516,260</u></b>	<b><u>3,777,082</u></b>

**14. INTANGIBLE FIXED ASSETS**

	Patents and licences £
<b>COST</b>	
Additions	<u>7,722</u>
<b>AMORTISATION</b>	
Charge for year	<u>772</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>6,950</u>
At 31 March 2017	<u>-</u>

**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**15. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvement s to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2017	3,998,169	57,606	46,285
Additions	-	-	15,354
Disposals	-	-	(1,100)
At 31 March 2018	<u>3,998,169</u>	<u>57,606</u>	<u>60,539</u>
<b>DEPRECIATION</b>			
At 1 April 2017	917,982	23,499	30,449
Charge for year	39,982	5,760	9,208
Eliminated on disposal	-	-	(1,100)
At 31 March 2018	<u>957,964</u>	<u>29,259</u>	<u>38,557</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>3,040,205</u>	<u>28,347</u>	<u>21,982</u>
At 31 March 2017	<u>3,080,187</u>	<u>34,107</u>	<u>15,836</u>
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2017	4,452	14,700	4,121,212
Additions	-	-	15,354
Disposals	-	-	(1,100)
At 31 March 2018	<u>4,452</u>	<u>14,700</u>	<u>4,135,466</u>
<b>DEPRECIATION</b>			
At 1 April 2017	3,062	8,880	983,872
Charge for year	740	1,164	56,854
Eliminated on disposal	-	-	(1,100)
At 31 March 2018	<u>3,802</u>	<u>10,044</u>	<u>1,039,626</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>650</u>	<u>4,656</u>	<u>3,095,840</u>
At 31 March 2017	<u>1,390</u>	<u>5,820</u>	<u>3,137,340</u>

## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2017 and 31 March 2018	<u>1</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2018	<u>1</u>
At 31 March 2017	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### **Nishkam Security Limited**

Nature of business: Providers of site security

	% holding
Class of share:	
Ordinary	25

	2018 £	2017 £
Aggregate capital and reserves	12,977	13,626
(Loss)/profit for the year	<u>(649)</u>	<u>3,161</u>

Nishkam Security Limited is a company that provides security services to the various charities operated from the Soho Road Campus under the lead charity Guru Nanak Nishkam Sewak Jatha (Birmingham) UK. The remaining share holding is split between the associated charities that utilise the services of this company.

**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**17. SOCIAL INVESTMENTS**

	Programme related investments	Other investments	Totals
	£	£	£
<b>MARKET VALUE</b>			
At 1 April 2017	491,352		491,352
Additions	<u>900</u>		<u>900</u>
At 31 March 2018	<u>492,252</u>		<u>492,252</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2018	<u>492,252</u>		<u>492,252</u>
At 31 March 2017	<u>491,352</u>		<u>491,352</u>

The Charity has taken part in the Empty Homes Community Grants Programme. The grant is a restricted grant for the purpose of bringing empty homes back into use. The total grant funding agreed by the Department for Communities and Local Government has been set at £550,000 to bring at least 5 empty homes or 16 units back into use. The Charity has not acquired further properties under the scheme in the year.

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade debtors	17,902	14,684
Other debtors	1,195	101,000
Prepayments and accrued income	<u>22,435</u>	<u>23,620</u>
	<u>41,532</u>	<u>139,304</u>

**19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	39,118	20,156
Social security and other taxes	6,865	4,099
Other creditors	10,340	8,076
Accrued expenses	75,385	69,439
Deferred government grants	-	33,105
	<u>131,708</u>	<u>134,875</u>

## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 20. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted funds</b>			
General fund	3,260,822	(124,736)	3,136,086
<b>Restricted funds</b>			
Restricted Fund	516,260	16,426	532,686
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>3,777,082</u></b>	<b><u>(108,310)</u></b>	<b><u>3,668,772</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	347,968	(472,704)	(124,736)
<b>Restricted funds</b>			
Restricted Fund	19,617	(3,191)	16,426
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>367,585</u></b>	<b><u>(475,895)</u></b>	<b><u>(108,310)</u></b>

#### Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
General fund	3,332,949	(72,127)	3,260,822
<b>Restricted Funds</b>			
Restricted Fund	481,516	34,744	516,260
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>3,814,465</u></b>	<b><u>(37,383)</u></b>	<b><u>3,777,082</u></b>

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**NISHKAM CIVIC ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**20. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	<b>377,088</b>	<b>(449,215)</b>	<b>(72,127)</b>
<b>Restricted funds</b>			
Restricted Fund	<b>34,744</b>		<b>34,744</b>
<b>TOTAL FUNDS</b>	<b><u>411,832</u></b>	<b><u>(449,215)</u></b>	<b><u>(37,383)</u></b>

## NISHKAM CIVIC ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 March 2018

#### 21. RELATED PARTY DISCLOSURES

During the year the following connected parties and transactions were identified:

**Marg Sat Santokh Manufacturers**

A company in which the trustees Mohinder Singh Ahluwalia, J S Bhinder and P S Jutti were directors.

**Guru Nanak Nishkam Jatha (Birmingham) UK**

An unincorporated charity in which the trustee Mohinder Singh Ahluwalia, J S Bhinder and P S Jutti were trustee.

**Nishkam Pharmacy Ltd**

100% owned subsidiary of Nishkam Healthcare Trust in which trustee Mohinder Singh Ahluwalia has significant influence.

**Nishkam School Trust**

A Charity in which the trustee Mohinder Singh Ahluwalia was the patron, Upkar Singh Pardesi was a trustee and governor and Shaminder Rai was a governor.

**Nishkam Security Limited**

25% owned subsidiary of Nishkam Civic Association.

**Nishkam Healthcare Trust**

A Charity in which the trustee Mohinder Singh Ahluwalia has significant influence.

**Guru Nanak Nishkam Education Trust**

A charitable company in which trustee Mohinder Singh Ahluwalia was a trustee and director and J S Bhinder a trustee.

	2018	2017
	£	£
<b>During the year the charity invoiced the following services:</b>		
Nishkam School Trust	1,510	430
Guru Nanak Nishkam Education Trust	140	50
Nishkam Healthcare Trust	386	220
Nishkam Security Limited	-	713
<b>During the year the Charity received the following donation:</b>		
Guru Nanak Nishkam Jatha (Birmingham) UK	100,000	100,000
Nishkam Healthcare Trust		100
Nishkam Pharmacy Ltd	100	1,000
<b>During the year the charity purchased the following services:</b>		
Nishkam Security Limited	6,660	6,660
<b>At the end of the year the following amounts were owed to Nishkam Civic Association:</b>		
Nishkam School Trust	320	125
Nishkam Healthcare Trust	249	249
<b>At the end of the year the following amounts were due by Nishkam Civic Association:</b>		
Nishkam Healthcare Trust	-	630

#### 22. ULTIMATE CONTROLLING PARTY

The Trustees consider that the charity is jointly controlled by the Trustees and there is no ultimate controlling party.

This page does not form part of the statutory financial statements

## NISHKAM CIVIC ASSOCIATION

### Detailed Statement of Financial Activities for the year ended 31 March 2018

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	102,258	113,094
<b>Other trading activities</b>		
Seminars and presentations	58,021	17,805
Heritage	2,018	1,134
Learning and development	32,016	49,589
Learn Direct UFI	-	8,486
Gym Membership & activities	23,287	17,830
Other income	<u>1,669</u>	<u>3,980</u>
	<b>117,011</b>	<b>98,824</b>
<b>Investment income</b>		
Rents received	44,063	49,863
<b>Charitable activities</b>		
Fundraising events	15,339	63,087
Grants	<u>88,914</u>	<u>86,964</u>
	<b>104,253</b>	<b>150,051</b>
<b>Total incoming resources</b>	<b>367,585</b>	<b>411,832</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Conferences and seminars	18,312	19,321
Learning and development	41,432	31,340
Media and communication	12,477	9,585
Gym	14,686	2,371
IAG	42,430	41,253
Heritage & Arts	36,232	8,264
Sustainable Development	<u>-</u>	<u>350</u>
	<b>165,569</b>	<b>112,484</b>
<b>Investment management costs</b>		
Investment management costs	3,191	2,889
<b>Charitable activities</b>		
Fundraising costs	5,355	50,470
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**NISHKAM CIVIC ASSOCIATION**

**Detailed Statement of Financial Activities  
for the year ended 31 March 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Management</b>		
Wages	<b>127,630</b>	122,567
Pension	<b>8,986</b>	8,522
Rates, water and service charges	<b>24,828</b>	27,502
Insurance	<b>9,166</b>	10,387
Light and heat	<b>33,361</b>	23,594
Telephone	<b>4,854</b>	4,217
Stationery, printing and postage	<b>1,181</b>	3,517
Advertising	<b>2,113</b>	-
Sundries	<b>3,162</b>	2,410
Motor expenses	<b>2,116</b>	3,474
Premises repairs and renewals	<b>6,505</b>	6,973
Cleaning	<b>1,859</b>	1,749
Subscriptions	<b>74</b>	414
Equipment expenses	<b>713</b>	165
Bank charges	<b>1,092</b>	333
Legal and professional fees	<b>435</b>	185
Security	<b>6,660</b>	6,660
Accountancy fees	<b>3,417</b>	2,127
Patents and licences	<b>772</b>	-
Short leasehold	<b>39,982</b>	39,982
Improvements to property	<b>5,761</b>	5,761
Plant and machinery	<b>9,209</b>	6,138
Fixtures and fittings	<b>740</b>	740
Motor vehicles	<b>1,164</b>	1,455
	<b>295,780</b>	278,872
<b>Governance costs</b>		
Auditors' remuneration	<b>6,000</b>	4,500
<b>Total resources expended</b>	<b>475,895</b>	449,215
	<hr/>	<hr/>
<b>Net expenditure</b>	<b><u>(108,310)</u></b>	<b><u>(37,383)</u></b>

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