

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales · Charity number 513210

Details

Status Registered

Legal form Other

Registered 1982-11-02

Register [View on the Charity Commission register](#)

Contact

Address Shree Birmingham Pragati Mandal
10 Sampson Road
Birmingham
B11 1JL

Phone 07854128409

Email trusteesecretary@bpmsamaj.org.uk

Website <https://bpmkrishna.org.uk>

Activities

Objects: I ADVANCEMENT OF EDUCATION II RELIEF OF PERSONS SUFFERING IN CONDITIONS OF NEED HARDSHIP AND DISTRESS III ADVANCEMENT OF THE HINDU RELIGION IV TO APPLY SUCH SUMS AS THE TRUSTEES SHALL DETERMINE TO OR FOR SUCH CHARITABLE PURPOSE OF PURPOSES OR CHARITABLE INSTITUTION OR INSTITUTIONS AS THE TRUSTEES SHALL DETERMINE

Activities: Charity aims and objectives are:1) Advancement of Education; 2) Relief of persons suffering in conditions of need, hardship and distress; 3) Advancement of Hindu religion;4) To advance the social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£294,854	£186,141	-	-
2023-12-31	£194,659	£119,826	-	-
2022-12-31	£157,537	£86,086	-	-
2021-12-31	£133,575	£101,640	-	-
2020-12-31	£74,588	£72,623	-	-

Trustees

Name	Role	Appointed
Anushka Parmar		2017-06-07
Ashok Bodhani		2021-12-02
Dinesh Parmar		2022-10-14
Nisha Parmar		2020-08-16
Rashmi Parmar		2022-11-03
Vinay Parmar		2020-08-16

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales - Charity number 513210

Accounts

Charity registration number: 513210

Shree Birmingham Pragati Mandal

Annual Report and Financial Statements
for the Year Ended 31 December 2024



ONYX ACCOUNTANTS
Onyx House, 12 Phoenix Business Park
Avenue Close
Birmingham, B7 4NU

Shree Birmingham Pragati Mandal
Contents

	<u>PAGE</u>
REPORT OF THE TRUSTEES	2 - 5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9 - 15

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

Shree Birmingham Pragati Mandal herein known as "the Mandal" has been constituted as a charity since 1982, and has been registered with the Charity Commission in England and Wales under Charity number 513210. The Charity Commissioners have now authorised the trustees to adopt the new constitution as from September 2017. The members were consulted on the draft prior to approval of this revised constitution.

Council of Trustees & Executive Committee

At our Annual Review meeting in October 2023, a new CEO was appointed to lead and guide the Exec team to consistently service of the Charity in the same operational capacity. The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2024 were:

Trustees

Vinaybhai D. Parmar, (Chair)
 Anushkaben A. Parmar, (Vice Chair)
 Rashmiben M. Parmar (Trustee Secretary)
 Nishaben M. Parmar
 Dineshbhai J. Parmar
 Ashokbhai U. Bodhani

Executive Team

Ashwinbhai G. Parmar (CEO) (Appointed October 2023)
 Kantibhai R. Chauhan (Deputy CEO)
 Sarikaben P. Rama (General Secretary)

Charity Registration Number

513210

Principal Office

10 Sampson Road
 Sparkbrook
 Birmingham
 West Midlands
 B11 1JL

Professional Advisors

Independent Examiner:

Paresh Bodhani, ACMA
 Onyx Accountants Ltd
 Onyx House
 12 Phoenix Business Park
 Avenue Close
 BIRMINGHAM, B7 4NU

Solicitors:

Veale Wasbrough Vizards LLP
 Second Floor
 3 Brindley Place
 BIRMINGHAM
 B1 2JB

Bankers:

Barclays Bank Plc
 Shirley Branch
 201 Stratford Road
 Shirley, Solihull
 B90 3AT

Bankers:

HSBC Plc
 New Street Branch
 130 New Street
 BIRMINGHAM
 B2 4JU

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2024

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

Shree Birmingham Pragati Mandal (BPM) is both a registered charity and registered place of worship. Our objectives are set out in the charities trust deed and are summarised as follows:

- Advancement of education,
- Relief of person suffering in conditions of need, hardship or distress,
- Advancement of Hindu religion,
- Advancement of social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our objectives reflect both our Hindu faith, and our wider community aims. The trustees review them regularly to ensure they remain relevant and in line with Charity Commission guidance. Our continuing aim is to provide a place of worship and a community facility for all members within our area of benefit, with the long-term ambition of maintaining and developing first-class facilities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Board of Trustees congratulates our CEO, Ashwinbhai Parmar, his Executive Committee, the Management Committee, and Sub-Committees on another outstanding year of service to our community. We recognise the unwavering commitment, dedication, and sacrifice of our team of volunteers.

Advancement of Religion and Culture

BPM delivered a programme of religious and cultural activities throughout the year, enabling participation from people of all ages. These included Hindu festivals, prayer gatherings, devotional music, and cultural arts. Examples included a celebration of the consecration of the Ayodhya Shree Ram Mandir, seasonal festivals such as Navratri and Diwali, and artistic competitions such as rangoli. These activities provided opportunities for worship, education in Hindu traditions, and cultural engagement for the wider community.

Advancement of Education, Health and Awareness (including tackling loneliness)

- Educational seminars were delivered on health and wellbeing, including a widely attended session on perimenopause and menopause.
- Family and cultural events, such as cinema and social evenings, provided accessible opportunities for cultural learning and engagement.
- The Krishna Milan Kendra (luncheon club) combined educational workshops on wellbeing, services, and life planning with social support for older members. Attendance averaged over 130, and the service plays a key role in addressing loneliness as extended family structures decline.
- BPM also continues to provide critical support to families during bereavement, offering religious, emotional, and practical assistance through remembrance services.

Sports, Inclusion and Youth Engagement

- Football, cricket, and multi-sports sessions were organised to promote teamwork, inclusion, and youth development.
- Strong links were developed with the FA, ECB, and other sporting bodies, with specialist training provided for female coaches to promote gender equality.

Charitable Giving

- A charity fundraiser in June 2024 raised over £10,000 (including BPM match funding) in support of the Alzheimer's Society and Queen Elizabeth Hospital Birmingham's Cancer Appeal.

Community Cohesion and Partnerships

- BPM supported interfaith initiatives, including use of facilities during Ramadan and Eid for local mosques.
- We remained active members of the multi-faith leaders' group convened by West Midlands Police, working with other faith groups to address community tensions and strengthen cohesion.

FINANCIAL REVIEW

BPM income was up to £294,854 (including £57,950 of insurance income) (2024) from £194,659 (2023) with an increase of donations and charitable activities. The surplus for 2024 was £108,713 versus £74,831 (2023). The operational surplus for the year was £113,056 versus £107,653 (2023)

BPM's current bank balance is at a healthy £439,048 (2024) compared to last years of £302,758 (2023).

BPM Reserve policy and funds includes allocations for Charitable donations and for machinery.

Policy on reserves

Trustees maintain reserves equivalent to six months' operating expenditure (c. £50,000), held in a high-interest account. Other funds are either designated (e.g. charitable donations, machinery upgrades) or held in current/deposit accounts. The charity has no long-term investments.

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2024

Structure, governance and management

Nature of governing document

Shree Birmingham Pragati Mandal (BPM) is constituted as a charitable trust registered with the Charity Commission in 1982 under charity number 513210. It is governed by a deed of trust last updated in September 2017.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek views and recommendations of the executive. Trustees believe this approach ensures that new trustees are respected members and have the required competence, aptitude, management skills and knowledge of governance to carry out the role.

In selecting new trustees, we seek to identify people who attend events and functions organised by the charity and are willing to volunteer to help in broader community work organised by the charity. Potential trustees are invited to attend an interview and to attend trustee meetings as observers and will be given more details of the charities aims and activities and, if all trustees agree, they are then proposed as new trustees at the subsequent trustees meeting. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to the Trust Deed, policies, and procedures adopted by the charity. Guidance from the Charity Commission, including publications on the advancement of religion and public benefit and the welcome pack for Trustees, is also provided.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits except for reasonable expenses.

The trustees meet as a body regularly and are ultimately responsible for all decisions taken in relation to running of the organisation and the activities provided by the charity. To assist in the smooth running of the charity, the trustees have set up a management committee consisting of the executive team, management committee and sub committees. The executive team and the management committee are delegated with the responsibility for the day-to-day management of the building, its facilities and events and to report back with recommendations to the trustees at predetermined joint consultation meetings.

Risk Management

Trustees review risks on a regular basis. Safeguarding measures include enhanced DBS checks for all coaches and volunteers working with children and vulnerable adults. Insurance cover for property and trustee liability is maintained and reviewed annually.

During 2024, BPM managed a leak in the building, which was effectively resolved through the insurance process. Lessons learned have been incorporated into ongoing facilities management and risk assessments.

In recognising the impact of inflation and rising costs of living, the Board of Trustees will review the reserves policy and recommend an increase

Future Improvement Proposals - Year 2025:

Looking ahead, the Trustees have identified the following priorities for 2025:

- Investment in digital communication channels to improve engagement with members and the wider public.
- A full rebrand and refresh of BPM's image, including a new website and logo, to modernise our presentation and strengthen engagement.
- Introduction of digital payment tools to reduce reliance on cash handling, improve efficiency, and increase ease of giving.
- Upgrades to premises infrastructure, site security, and review of energy systems (including solar panels) to reduce costs, review options for another premises for social and sport activities and environmental impact.
- Further development of youth sports activities and expansion of female participation in coaching and leadership.
- Additional wellbeing seminars and programmes for older and female members.
- Continuation of charitable fundraising for local and national causes.

Finally, the Trustees extend a heartfelt vote of thanks to our volunteers, leadership teams, partners, and above all our community members, whose continued support and generosity make it possible for BPM to fulfil its charitable aims.

Vinaybhai D. Parmar
Trust Board Chair

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2024

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for 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 included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 08th September 2025 and signed on its behalf by:


.....
Vinaybhai D. Parmar
Trust Board Chair

Shree Birmingham Pragati Mandal
Independent Examiner's Report to the trustees of Shree Birmingham Pragati Mandal
For the Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Shree Birmingham Pragati Mandal for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Shree Birmingham Pragati Mandal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Shree Birmingham Pragati Mandal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Shree Birmingham Pragati Mandal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Paresh Bodhani, ACMA

08th September 2025

Shree Birmingham Pragati Mandal**Statements of Financial Activities for the Year Ended 31 December 2024**


	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 31.12.24</u> £	<u>Total Funds 31.12.23</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary income	2	48,056	6,893	54,949	45,067
Investment income	3	2,831	0	2,831	824
Incoming Resources from Charitable Activities					
Community and Religious Activities	4	154,415	24,709	179,124	148,768
Other Incoming Resources	5	57,950	0	57,950	0
TOTAL INCOMING RESOURCES		263,251	31,603	294,854	194,659
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds:					
Costs of generating voluntary income	6	17,987	0	17,987	17,949
Charitable activities	7	149,263	8,532	157,794	95,463
Governance costs	9	10,360	0	10,360	6,415
TOTAL RESOURCES EXPENDED		177,610	8,532	186,141	119,827
NET INCOMING RESOURCES FOR THE YEAR		85,642	23,071	108,713	74,831
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		946,185	44,177	990,362	915,530
TRANSFER BETWEEN FUNDS		0	0	0	0
TOTAL FUNDS CARRIED FORWARD		£1,031,827	£67,248	£1,099,075	£990,362

The notes set out on pages 9 to 16 form part of these accounts

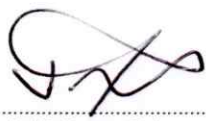
Shree Birmingham Pragati Mandal**Balance Sheet as at 31 December 2024**

	<u>NOTES</u>	<u>31.12.24</u>		<u>31.12.23</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	14		661,333		687,769
<u>CURRENT ASSETS</u>					
Stock of Plates			1,500		1000
Debtors and Prepaid Expenses	15		11,430		2,244
Balances at Bank	16		439,048		302,758
Cash in Hand			840		1,220
			<u>452,818</u>		<u>307,222</u>
<u>LESS: CURRENT LIABILITIES</u>					
Creditors - amounts due within one year	18		15,076		4,630
			<u>15,076</u>		<u>4,630</u>
<u>NET CURRENT ASSETS</u>			437,742		302,593
<u>NET ASSETS</u>			<u>£1,099,075</u>		<u>£990,362</u>
REPRESENTED BY:					
<u>FUNDS</u>					
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Income Funds (Page 7)	11		766,827		881,185
Designated Income Funds	10/11		265,000		65,000
			<u>1,031,827</u>		<u>946,185</u>
<u>RESTRICTED FUNDS</u>					
Restricted Income Funds (Page 7)	11/13		67,248		44,177
<u>TOTAL FUNDS</u>			<u>£1,099,075</u>		<u>£990,362</u>

Approved by the Executive Committee on 08th September 2025 and signed on its behalf by:



 Ashwinbhai G. Parmar - CEO



 Vinaybhai D. Parmar - Chairman of Trustees

The notes set out on pages 9 to 16 form part of these accounts

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shree Birmingham Pragati Mandal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Donations and legacies

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

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset Class	Depreciation method and rate
Freehold Buildings	Over 50 Years
Utensils	10% Reducing Balance Method
Furniture & Fixtures	10% Reducing Balance Method
Furniture, Fixtures and Equipment	25% Reducing Balance Method

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 VOLUNTARY INCOME

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
	£	£	£	£
Temple Donations and Collections	34,012	0	34,012	30,387
Restricted Donations & Sponsors	401	6,893	7,294	1,140
Grants	0	0	0	0
Gift Aid Income Tax Reclaim Provision	13,643	0	13,643	13,540
	<u>48,056</u>	<u>6,893</u>	<u>54,949</u>	<u>45,067</u>

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £6,893 was for Womens network, Sports and KMK donations.

The £34,012 was made up of general donations during the year from events and social gatherings held and the gift aid of £13,643 was accounted for and most of these monies were received in year.

The detail for the restricted donations and sponsors is detailed in Restricted Funds income section in note 13.

3 INVESTMENT INCOME

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
	£	£	£	£
Bank Deposits Interest	2,831	0	2,831	824
	<u>2,831</u>	<u>0</u>	<u>2,831</u>	<u>824</u>

Interest receivable from bank deposit accounts in the year for both funds are not subject to corporation tax owing to the Charitable Status of the Mandal. The increase was due to movement of funds from current account to deposit accounts with high rates of interest.

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<u>COMMUNITY AND RELIGIOUS ACTIVITIES</u>		<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
<u>NOTES</u>		£	£	£	£
	Social Activities	7.1 81,977	0	81,977	72,164
	Cultural Activities	7.2 13,240	4,271	17,511	22,074
	Religious Activities	7.3 21,402	0	21,402	23,510
	Sports Activities	7.4 0	19,418	19,418	14,845
	Womens Network Activities	7.5 0	1,020	1,020	4,219
	Other Activities	7.6 37,796	0	37,796	11,955
		<u>154,415</u>	<u>24,709</u>	<u>179,124</u>	<u>148,768</u>

5 OTHER INCOMING RESOURCES

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
	£	£	£	£
Registry Wedding Service Income	0	0	0	0
Insurance Income	57,950	0	57,950	0
	<u>57,950</u>	<u>0</u>	<u>57,950</u>	<u>0</u>

*Insurance claim for water damages in 2024.

6 COST OF GENERATING VOLUNTARY INCOME

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
	£	£	£	£
Maintenance of the Hall	17,987	0	17,987	17,948
	<u>17,987</u>	<u>0</u>	<u>17,987</u>	<u>17,948</u>

The above includes repairs and maintenance, cleaning and general premises expenses costs such as fire extinguishers and pest control.

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

7	CHARITABLE ACTIVITIES	NOTES	Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds	31.12.24	31.12.23
EXPENDITURE			£	£	£	£
	Social Activities	7.1	36,993	0	36,993	32,910
	Cultural Activities	7.2	363	0	363	1,913
	Religious Activities	7.3	7,381	0	7,381	2,870
	Sports Activities	7.4	0	8,355	8,355	6,815
	Womens Network Activities	7.5	0	177	177	3,489
	Other Activities	7.6	29,762	0	29,762	6,746
	Support Costs	8	74,764	0	74,764	40,719
			149,263	8,532	157,794	95,463

Since the 2023 accounts, we have re-categorised Notes 4 and 7 away from detailing individual events and activities to broader categories that are aligned to the BPM objectives and the core basis of activities undertaken by BPM. Due to events changing and annual regular events no longer being held annually the year on year reporting became inconsistent. Further details on the categories are detailed below.

7.1	SOCIAL ACTIVITIES	NOTES	31.12.24	31.12.23
			£	£
	Social Donations	2	272	970
	Social Charitable Activities	4	81,977	72,164
			82,249	73,134
	Social Costs		(36,993)	(32,910)
	SURPLUS/(DEFICIT)		45,256	40,224

This includes income and expenditure related to the use of the hall for Social Events such as Weddings, Bereavement Gatherings and Social Events income is mainly the New Years Eve Party.

7.2	CULTURAL ACTIVITIES		31.12.24	31.12.23
			£	£
	Cultural Donations	2	13,915	3,081
	Cultural Charitable Activities	4	17,511	22,074
			31,426	25,155
	Cultural Costs		(363)	(1,913)
	SURPLUS/(DEFICIT)		31,063	23,242

This includes income and expenditure related to Cultural Activities such as Diwali festivities, Norinam, Shradh and Ayodhya Ram Mandir Celebrations along with the monthly KMK events held at the BPM hall.

7.3	RELIGIOUS ACTIVITIES		31.12.24	31.12.23
			£	£
	Religious Donations	2	8,636	605
	Religious Charitable Activities	4	21,402	23,510
			30,038	24,115
	Religious Costs		(7,381)	(2,870)
	SURPLUS/(DEFICIT)		22,657	21,245

This includes income and expenditure for Religious Activities largely related to Navratri, Janmastmi, Hanuman Chalisa and Shiv Pooja.

Shree Birmingham Pragati Mandal**Notes to the financial statements for the Year Ended 31 December 2024**

7.4 SPORTS ACTIVITIES	NOTES	31.12.24	31.12.23
		£	£
Sports Donations	2	396	190
Sports Charitable Activities	4	<u>19,418</u>	<u>14,845</u>
		19,815	15,035
Sports Costs		<u>(8,355)</u>	<u>(6,815)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>11,460</u>	<u>8,220</u>

This includes income and expenditure for Sports Activities largely for the Football club that is run by the Sports team along with competitive sports such as Cricket and Golf.

7.5 WOMENS NETWORK ACTIVITIES		31.12.24	31.12.23
		£	£
Womens Network Donations	2	427	0
Womens Network Activities	4	<u>1,020</u>	<u>4,219</u>
		1,447	4,219
Women's Network Costs		<u>(177)</u>	<u>(3,489)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>1,270</u>	<u>730</u>

This includes income and expenditure for Activities specifically held for women and families, such as bowling, cinema nights, menopause interactive event, children's navratri, rangoli competition and children's christmas party.

7.6 OTHER ACTIVITIES		31.12.24	31.12.23
		£	£
Other Donations	2	31,303	40,221
Other Activities	4	<u>37,796</u>	<u>11,955</u>
		69,099	52,177
Other Costs		<u>(29,762)</u>	<u>(6,746)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>39,337</u>	<u>45,431</u>

This includes income from general donations and pledges made at the hall and donations generated in the Mandir. It includes Gift Aid and other general donation income. The expenditure relates to general activity costs that do not fall into the above such as cleaning costs after hall use.

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

8 SUPPORT COSTS

Activity

Management

Basis of allocation

Support costs consisting of office costs of the Mandal including depreciation have been split between charitable and governance activities on the basis of estimated time spent, floor area and its usages as shown in the table below.

	<u>Governance</u>	<u>Charitable</u>	<u>Total</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>
	<u>31.12.24</u>	<u>31.12.24</u>	<u>31.12.24</u>	<u>31.12.23</u>
	£	£	£	£
Water Rates	140	1,258	1,398	826
Insurance	178	1,601	1,779	1,615
Electricity	625	5,624	6,249	1,749
Gas	622	5,601	6,223	3,481
Postage, Telephone and IT Costs	372	3,344	3,716	3,613
Printing Stationery Publicity and Advertising	34	310	345	330
Security Costs - Alarm	107	961	1,068	809
Management Meetings & AGM Expenses	0	0	0	0
Assets write off	3,547	31,921	35,468	0
Depreciation - Freehold Building	1,850	16,647	18,497	17,840
Depreciation - Fixtures and Fittings	829	7,463	8,292	14,777
Depreciation - Utensils	4	32	36	203
	<u>£8,307</u>	<u>£74,764</u>	<u>£83,071</u>	<u>£45,243</u>

9 GOVERNANCE COSTS

Accountancy and Independent Examiners Fees
Professional & Legal Costs - Kitchen Extension
Bank Charges
Bad Debts Written Off
Support Costs (See Note 8)

<u>31.12.24</u>	<u>31.12.23</u>
£	£
1,750	1,750
48	35
255	106
0	0
8,307	4,524
<u>£10,360</u>	<u>£6,415</u>

10 DESIGNATED INCOME FUNDS

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Charitable Causes	15,000	10,000
Resurfacing of the Car Park	0	30,000
Brand Identity refresh - signage, website and digital channels	2,000	5,000
Electronic Donation Payments	1,500	1,500
Upgrade of Hall Furniture and Security including AC unit	10,000	7,500
Solar Power	29,000	0
Stage Lighting Upgrade	0	2,500
Expansion of Sports Activities	2,500	1,500
Premises for social and sports activities	200,000	0
IT (Website and Audio/Visual Displays)	5,000	7,000
	<u>£265,000</u>	<u>£65,000</u>

11 MOVEMENTS IN FUNDS

		<u>AT</u>	<u>NET</u>	<u>AT</u>
	<u>NOTE</u>	<u>01.01.23</u>	<u>MOVEMENT</u>	<u>31.12.24</u>
		£	IN FUNDS	£
			£	
UNRESTRICTED FUNDS				
General Purpose Income Funds (See Page 6)		946,185	85,642	1,031,827
Transfer From Restricted Funds		0	0	0
Transfer To Designated Funds	10	<u>(65,000)</u>	<u>(200,000)</u>	<u>(265,000)</u>
		<u>881,185</u>	<u>(114,358)</u>	<u>766,827</u>
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	<u>65,000</u>	<u>200,000</u>	<u>265,000</u>
		<u>65,000</u>	<u>200,000</u>	<u>265,000</u>
RESTRICTED FUNDS				
Restricted Income Funds	13	44,177	23,071	67,248
Transfer From/To General Purpose Funds		0	0	0
		<u>44,177</u>	<u>23,071</u>	<u>67,248</u>
TOTAL FUNDS		<u>£990,362</u>	<u>£108,713</u>	<u>£1,099,075</u>

12 CAPITAL COMMITMENTS

At 31 December 2024, there were no material capital commitments for which provision has not been made in the accounts.

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

	(a) <u>KMK</u>	(b) <u>BPM</u> <u>Sports</u>	(c) <u>Woman's</u> <u>Network</u>	(d) <u>Restricted</u> <u>Donation</u> <u>Fund</u>	<u>31.12.24</u> <u>TOTAL</u>	<u>31.12.23</u> <u>TOTAL</u>
	£	£	£	£	£	£
INCOME						
Donations & Sponsors	6,070	396	427	0	6,893	1,140
Mandir Safe Donations	0	0	0	0	0	0
Events & Activity Income	4,271	19,418	1,020	0	24,709	12,997
Functions, Events & Stalls Sales	0	0	0	0	0	4,219
New Years Party Collection	0	0	0	0	0	1,848
Woman's Network Income	0	0	0	0	0	0
Krish Milan Kendra Collections	0	0	0	0	0	0
Bank Interest Received	0	0	0	0	0	0
Transfer of Bank Interest from Revaben Education Trust*	0	0	0	0	0	0
	<u>10,341</u>	<u>19,815</u>	<u>1,447</u>	<u>0</u>	<u>31,603</u>	<u>20,204</u>
LESS: EXPENSES						
Sports Activities, Hall Hire	0	0	0	0	0	0
Trophies & Refreshments	0	0	0	0	0	0
Football, Cricket & Other Sports	0	7,237	0	0	7,237	4,488
Catering Costs & Refreshments	0	0	0	0	0	0
Krish Milan Kendra Expenses	0	0	0	0	0	0
Religious Functions	0	0	0	0	0	0
Teachers & Examination Fees	0	0	0	0	0	0
Coach Hire & Transport Costs	0	0	0	0	0	0
Functions, Events & Stalls Expenses	0	0	177	0	177	3,489
New Years Party Expenses	0	0	0	0	0	1,848
Printing, Stationery & Postage	0	1,115	0	0	1,115	420
Capital Expenditure & Maint'ce	0	0	0	0	0	0
Sundry & Cleaning Expenses	0	0	0	0	0	0
Bank Charges	0	3	0	0	3	60
Tfr of Surplus Restricted Funds	0	0	0	0	0	0
	<u>0</u>	<u>8,355</u>	<u>177</u>	<u>0</u>	<u>8,532</u>	<u>10,305</u>
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	10,341	11,460	1,270	0	23,071	9,899
BALANCES B/F						
AS AT 31 DECEMBER 2023	6,623	14,280	3,586	11,319	35,807	25,908
BALANCES C/F						
AS AT 31 DECEMBER 2024	<u>£16,964</u>	<u>£25,739</u>	<u>£4,856</u>	<u>£11,319</u>	<u>£58,878</u>	<u>£35,807</u>

Restricted Donation Funds include Temple Safe donations which must be used to either give to Charity or specific spends on the mandal where specific donations have been made for such a purpose.

Shree Birmingham Pragati Mandal**Notes to the financial statements for the Year Ended 31 December 2024****14 TANGIBLE FIXED ASSETS**

	Land and Buildings	Furniture Fixtures & Equipment	Utensils	TOTAL
	£	£	£	£
COST				
At 1 January 2023	892,016	324,006	6,911	1,222,934
Additions in Year*	32,838	3,020	0	35,858
Written off in Year	0	0	0	0
Disposals in Year	0	0	0	0
	<u>924,854</u>	<u>327,026</u>	<u>6,911</u>	<u>1,258,792</u>
DEPRECIATION				
At 31 December 2022	296,175	233,909	5,081	535,165
Charge for the Year	18,497	8,292	36	26,825
Written off in Year	0	33,997	1,471	35,468
Disposals in Year	0	0	0	0
	<u>314,672</u>	<u>276,199</u>	<u>6,588</u>	<u>597,459</u>
NET BOOK VALUE				
AT 31 DECEMBER 2024	<u>£610,183</u>	<u>£ 50,827</u>	<u>£ 323</u>	<u>£661,333</u>
AT 31 December 2023	<u>£595,842</u>	<u>£90,097</u>	<u>£1,829</u>	<u>£687,769</u>

* Additions in the year are broken down as follows; £33k of Land & Buildings, which was for the new car park surface and line painting
The £3,020 spent was for fixtures and fittings and equipment such as table trolleys and sports equipment

15 DEBTORS AND PREPAYMENTS

	<u>31,12,24</u>	<u>31,12,23</u>
	£	£
Insurance Prepaid	1,659	1,283
Gift Aid Rebate - Provision	1,487	0
Insurance Monies Due	7,160	0
Sponsors & Donations Outstanding	1,124	960
	<u>£11,430</u>	<u>£2,244</u>

16 BALANCES AT BANK

	£	£
Barclays Bank - BPM Main Current Account	97,204	203,209
- BPM Main High Interest Account	40,807	54,974
- Donations Scheme Account	285,086	15,669
HSBC Bank - BPM Sports Current Account	15,951	28,905
	<u>£439,048</u>	<u>£302,758</u>

17 CASH IN HAND

	£	£
Cash In Hand - BPM Account	840	1200
Cash In Hand - BPM Sports	0	20
	<u>£840</u>	<u>£1,220</u>

*New Years Eve Party raffle monies which were paid into the bank in Jan-25

18 CREDITORS - amounts due within one year

	£	£
Hall Hire Deposits and Payments in Advance	0	0
Hall Hire Refundable Deposits	0	0
Creditors - Monies outstanding to suppliers and expenses*	342	1,130
Accruals - provisions for costs incurred and invoiced later**	14,734	3,500
	<u>£15,076</u>	<u>£4,630</u>

*creditors outstanding as at the year end paid in 2025

**includes provision for accountancy fees for year ended 2024 and late expense claims

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales - Charity number 513210

Accounts

Charity registration number: 513210

Shree Birmingham Pragati Mandal

Annual Report and Financial Statements
for the Year Ended 31 December 2023



ONYX ACCOUNTANTS
Onyx House, 12 Phoenix Business Park
Avenue Close
Birmingham, B7 4NU

Shree Birmingham Pragati Mandal
Contents

	<u>PAGE</u>
REPORT OF THE TRUSTEES	2 - 5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9 - 15

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

Shree Birmingham Pragati Mandal herein known as "the Mandal" has been constituted as a charity since 1982, and has been registered with the Charity Commission in England and Wales under Charity number 513210. The Charity Commissioners have now authorised the trustees to adopt the new constitution as from September 2017. The members were consulted on the draft prior to approval of this revised constitution.

Council of Trustees & Executive Committee

At our Annual Review meeting in October 2023, a new CEO was appointed to lead and guide the Exec team to consistently service the Charity in the same operational capacity.

The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2023 were:

Trustees

Vinaybhai D. Parmar, (Chair)
 Anushkaben A. Parmar, (Vice Chair)
 Rashmiben M. Parmar (Trustee Secretary)
 Nishaben M. Parmar
 Dineshbhai J. Parmar
 Ashok U. Bodhani

Executive Team

Ashwinbhai G. Parmar (CEO) (Appointed October 2023)
 Ramanbhai V. Bulsara (CEO to October 2023 then Deputy CEO/ Advisor to CEO)
 Kishorbhai D. Parmar (Deputy CEO – resigned from post October 23 but continuing to support transition)
 Kantibhai R. Chauhan (Deputy CEO)
 Jayantibhai A. Surti (Advisor to Executive Team)
 Sarikaben P. Rama (General Secretary)

Charity Registration Number

513210

Principal Office

10 Sampson Road
 Sparkbrook
 Birmingham
 West Midlands
 B11 1JL

Professional Advisors

Independent Examiner:

Paresh Bodhani, ACMA
 Onyx Accountants Ltd
 Onyx House
 12 Phoenix Business Park
 Avenue Close
 BIRMINGHAM, B7 4NU

Solicitors:

Veale Wasbrough Vizards LLP
 Second Floor
 3 Brindley Place
 BIRMINGHAM
 B1 2JB

Bankers:

Barclays Bank Plc
 Shirley Branch
 201 Stratford Road
 Shirley, Solihull
 B90 3AT

Bankers:

HSBC Plc
 New Street Branch
 130 New Street
 BIRMINGHAM
 B2 4JU

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2023

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

Shree Birmingham Pragati Mandal is both a registered charity and registered place of worship. Our objectives are set out in the charities trust deed and are summarised as follows:

- Advancement of education,
- Relief of person suffering in conditions of need, hardship and distress,
- Advancement of Hindu religion,
- To advance the social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our objectives are set out to reflect our Hindu faith and community aims. Our trustees review these as an ongoing exercise to ensure our objectives and activities continue to reflect our aims. In carrying out this review, the trustees have considered the charity commission's general guidance on public benefit, and particularly its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where our members can worship and to provide a community facility for all members in the area of benefit. Our long-term ambition is to continue to build and provide first class facilities for all our members.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Board of Trustees congratulates the Executive Committee, the Management Committee, and Sub-Committees on another outstanding year of service to our community. We recognise the unwavering commitment, dedication, and sacrifice of our team of volunteers.

We would like to pay special tributes to Mr Ramanbhai V Bulsara and Mr Kishorbhai D Parmar for their service as CEO and Deputy CEO respectively. Under their leadership, BPM has continued to thrive and improve our offering to our community. Both individuals have been stellar leaders and have upheld the values of BPM along with Hindu dharma in their actions. We hope that they will continue to provide support to BPM in the years to come.

Below are just some of the highlights in 2023;

- We successfully completed major projects including the replacement of flooring in the main hall, refurbishment of the stage and corridors, and general redecoration. Additionally, we invested in the kitchen area, introducing machinery and improved facilities to ease manual effort.
- BPM Sport continues its exemplary work in promoting diversity and inclusion in sports. This year, there has been a particular focus on women and young girls, with coaches participating in training at St George's Park, and ongoing collaboration with Aston Villa. We have also developed relationships with the ECB to promote cricket.
- The Women's Network hosted various social events throughout the year, including a Bollywood Cinema evening and a karaoke night. Cultural events, such as a children's Navratri celebration, were organised to educate and encourage younger community members about this key Hindu festival. The Network also hosted a Children's Christmas party, featuring Santa distributing presents, a bouncy castle, games, entertainment, and food. The team's work has been focused on empowering women and promoting family values.
- We successfully delivered several religious and cultural events to promote Hinduism. These included Diwali celebrations, devotional events for Lord Shiva and Shree Hanuman, and Navratri. Additionally, we had some of our traditional rangoli art, featured as part of the Commonwealth Games showcase.
- Our monthly elderly gathering (KMK) continues to provide valuable support, with an average attendance of over 130 people. Our aim for this group is to significantly reduce the risk of loneliness, depression, and cognitive decline often associated with the older generation. We provide religious and cultural activities, as well as informative sessions from guest speakers on topics such as mental health, diet, exercise, and access to services. Attendees enjoy a full vegetarian Hindu meal and offer "take away tiffin" option which is utilised by those who are more vulnerable or are unable to travel. Both meal services are heavily subsidised by BPM.
- One of our most valued services is the support we provide around bereavement. The feedback from our community regarding the impact of this service has been overwhelmingly positive. Throughout the year, we assisted over 20 families in various ways, including condolence congregations, pre-cremation pujas and last rites, post-cremation gatherings, and remembrance services.
- As a registered place of worship since 1989, we host many traditional Hindu marriages and continued to offer a civil marriage service as part of our services. We have been proactive in building relationships with other faith groups in the surrounding area, for example we offered support during Ramadan and Eid by allowing access to our carpark to reduce congestions in the local area. We have been active members of a multi-faith leaders group organised by our local police force where we work together to tackle issues such as reducing tensions after the troubles in Leicester between Hindu and Muslim groups.

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2023

FINANCIAL REVIEW

BPM income was up to £194,659 (2023) from £157,537 (2022) with an increase of donations and charitable activities. The surplus for 2023 was £74,833 (2023) versus £71,450 (2022). BPM's current bank balance is at a healthy £302,758 (2023) compared to last years of £267,296 (2022).

BPM Reserve policy and funds includes allocations for Charitable donations and for machinery.

Policy on reserves

The BPM reserves policy remains unchanged ensuring enough funds to meet operating costs for a period of six months which we believe amounts to £50,000. This is currently held in a high interest bank account. The charity has no long-term investments. Money in accounts is held in either current or deposit accounts. The interest earned is retained.

Structure, governance and management

Nature of governing document

Shree Birmingham Pragati Mandal (BPM) is constituted as a charitable trust registered with the Charity Commission in 1982 under charity number 513210 . It is governed by a deed of trust last updated in September 2017 .

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek views and recommendations of the executive team. Trustees believe this approach ensures that new trustees are respected in the samaj and have the required competence, aptitude, management skills and knowledge of governance to carry out the role.

In selecting new trustees, we seek to identify people who attend events and functions organised by the charity and are willing to volunteer to help in broader community work organised by the charity. Potential trustees are invited to attend an interview and to attend trustee meetings as observers and will be given more details of the charities aims and activities and, if all trustees agree, they are then proposed as new trustees at the subsequent trustees meeting. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to the new role and directed to the trust deed and policies and procedures adopted by the charity. Direction is given to several publications from the charity commission are also provided including the guidance of charities on the advancement of religion and public benefit and the welcome pack for Trustees. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits except for reasonable expenses.

The trustees meet as a body regularly and are ultimately responsible for all decisions taken in relation to running of the organisation and the activities provided by the charity. To assist in the smooth running of the charity, the trustees have set up a management committee consisting of the executive team, management committee and sub committees. The executive team and the management committee are delegated with the responsibility for the day-to-day management of the building, its facilities and events and to report back with recommendations to the trustees at predetermined joint consultation meetings.

Risk Management

Trustees assess the risks of the charity regularly at meetings and identify any major risks of concern and these are addressed appropriately. Trustees are satisfied that systems are in place to manage the risks that are identified. In particular, insurance cover is in place for buildings and contents as well as trustee liability insurance and these are kept under review annually. Enhanced DBS checks, supported by regularly reviewed policies are made for all those who work at BPM including those who work with children or other vulnerable groups within the organisation.

Vote of Thanks

The Board of Trustees greatly recognise the support of all its volunteers and teams who have contributed to BPM. These individuals give up their precious time and energy to ensure that our samaj operates smoothly for us all.

A special and heartfelt thanks goes to the Executive Team, Treasury Team, Technical IT Team, Rasoi Team, Garba and Cultural Team, BPM Women's Network Team, Maintenance and Projects Team, and all the other committee members and co-opt members.

We would also like to thank all of you, our valued community members for your ongoing support of BPM and for all your kind donations and involvement, which enable us to keep our samaj running well.

BPM will always be indebted to you for all your support, passion and dedication towards our community.

Future Improvement Proposals - Year 2023/2024:

- Resurfacing of the carpark area and update of the surrounding fencing
- Upgrade and relaunch communication channels – website and other social media
- Introduce tools to reduce cash payments and increase donations
- Review of upgrade of hall furniture
- Review and upgrade of security
- Review and upgrade of internal and stage lighting
- Further expansion of sports activities for youth and volunteers training
- KMK - extend activities and general awareness of the elderly members of the community to mental health, community programmes, etc
- Further activities to empower women with targeted seminars
- Charitable Event to raise funds for specified charity.

Vinaybhai D. Parmar
Trust Board Chair

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2023

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

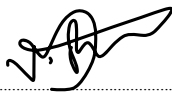
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for 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 included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15th September 2024 and signed on its behalf by:



.....
Vinaybhai D. Parmar
Trust Board Chair

Shree Birmingham Pragati Mandal
Independent Examiner's Report to the trustees of Shree Birmingham Pragati Mandal
For the Year Ended 31 December 2023

I report to the trustees on my examination of the accounts of Shree Birmingham Pragati Mandal for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Shree Birmingham Pragati Mandal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Shree Birmingham Pragati Mandal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Shree Birmingham Pragati Mandal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Paresh Bodhani, ACMA

16th September 2024


Shree Birmingham Pragati Mandal
Statements of Financial Activities for the Year Ended 31 December 2023

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>31.12.23</u> £	<u>Total Funds</u> <u>31.12.22</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary income	2	43,927	1,140	45,067	60,309
Investment income	3	824	0	824	0
Incoming Resources from Charitable Activities					
Community and Religious Activities	4	129,704	19,064	148,768	92,800
Other Incoming Resources	5	0	0	0	4,428
TOTAL INCOMING RESOURCES		174,454	20,204	194,659	157,537
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds:					
Costs of generating voluntary income	6	17,948	0	17,948	15,765
Charitable activities	7	85,159	10,305	95,463	64,459
Governance costs	9	6,415	0	6,415	5,862
TOTAL RESOURCES EXPENDED		109,522	10,305	119,826	86,086
NET INCOMING RESOURCES FOR THE YEAR		64,932	9,900	74,833	71,451
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		881,253	34,277	915,530	844,080
TRANSFER BETWEEN FUNDS		0	0	0	0
TOTAL FUNDS CARRIED FORWARD		£946,185	£44,177	£990,363	£915,530


Shree Birmingham Pragati Mandal
Balance Sheet as at 31 December 2023

	<u>NOTES</u>	<u>31.12.23</u>		<u>31.12.22</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	14		687,769		647,131
<u>CURRENT ASSETS</u>					
Stock of Plates			1,000		1000
Debtors and Prepaid Expenses	15		2,244		2,112
Balances at Bank	16		302,758		267,296
Cash in Hand			1,220		20
			<u>307,222</u>		<u>270,428</u>
<u>LESS: CURRENT LIABILITIES</u>					
Creditors - amounts due within one year	18		4,630		2,030
			<u>4,630</u>		<u>2,030</u>
<u>NET CURRENT ASSETS</u>			302,593		268,398
<u>NET ASSETS</u>			<u>£990,362</u>		<u>£915,530</u>
REPRESENTED BY:					
<u>FUNDS</u>					
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Income Funds (Page 7)	11		881,185		767,753
Designated Income Funds	10/11		65,000		113,500
			<u>946,185</u>		<u>881,253</u>
<u>RESTRICTED FUNDS</u>					
Restricted Income Funds (Page 7)	11/13		44,177		34,277
<u>TOTAL FUNDS</u>			<u>£990,362</u>		<u>£915,530</u>

Approved by the Executive Committee after presenting in the ARM on 15th September 2024 and signed on its behalf by:



 Ashwinbhai G. Parmar - CEO



 Vinaybhai D. Parmar - Chairman of Trustees

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shree Birmingham Pragati Mandal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Donations and legacies

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

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset Class	Depreciation method and rate
Freehold Buildings	Over 50 Years
Utensils	10% Reducing Balance Method
Furniture & Fixtures	10% Reducing Balance Method
Furniture, Fixtures and Equipment	25% Reducing Balance Method

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 VOLUNTARY INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
	£	£	£	£
Temple Donations and Collections	30,387	0	30,387	29,858
Restricted Donations & Sponsors	0	1,140	1,140	5,340
Grants	0	0	0	12,340
Gift Aid Income Tax Reclaim Provision	13,540	0	13,540	12,772
	<u>43,927</u>	<u>1,140</u>	<u>45,067</u>	<u>60,309</u>

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £1,140 was for sports and KMK donations.

The £30,387 was made up of general donations during the year from events and social gatherings held and the gift aid of £13,540 was accounted for and received in the year in full.

The detail for the restricted donations and sponsors is detailed in Restricted Funds income section in note 13.

3 INVESTMENT INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
	£	£	£	£
Bank Deposits Interest	824	0	824	0
	<u>824</u>	<u>0</u>	<u>824</u>	<u>0</u>

Interest receivable from bank deposit accounts in the year for both funds are not subject to corporation tax owing to the Charitable Status of the Mandal

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<u>COMMUNITY AND RELIGIOUS ACTIVITIES</u>	<u>NOTES</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
		£	£	£	£
Social Activities	7.1	72,164	0	72,164	48,771
Cultural / Educational Activities	7.2	22,074	0	22,074	1,300
Religious Activities	7.3	23,510	0	23,510	5,609
Sports Activities	7.4	0	14,845	14,845	7,788
Womens Network Activities	7.5	0	4,219	4,219	0
Other Activities	7.6	11,955	0	11,955	29,332
		<u>129,704</u>	<u>19,064</u>	<u>148,768</u>	<u>92,799</u>

5 OTHER INCOMING RESOURCES

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
	£	£	£	£
Registry Wedding Service Income	0	0	0	0
Insurance Income	0	0	0	4,428
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,428</u>

*Insurance claim for car park in 2022.

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

6 COST OF GENERATING VOLUNTARY INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
	£	£	£	£
Maintenance of the Hall	17,948	0	17,948	15,765
	<u>17,948</u>	<u>0</u>	<u>17,948</u>	<u>15,765</u>

The above includes repairs and maintenance, cleaning and general premises expenses costs such as fire extinguishers and pest control.

**7 CHARITABLE ACTIVITIES
EXPENDITURE**

	<u>NOTES</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.23</u>	<u>Total Funds 31.12.22</u>
		£	£	£	£
Social Activities	7.1	32,910	0	32,910	10,233
Cultural/Educational Activities	7.2	1,913	0	1,913	550
Religious Activities	7.3	2,870	0	2,870	1,825
Sports Activities	7.4	0	6,815	6,815	4,043
Womens Network Activities	7.5	0	3,489	3,489	0
Other Activities	7.6	6,746	0	6,746	10,534
Support Costs	8	40,719	0	40,719	37,274
		<u>85,159</u>	<u>10,305</u>	<u>95,463</u>	<u>64,459</u>

For the 2023 account, there has been a re-categorisation of NOTE 4 and 7 away from detailing individual events and activities to broader categories that are aligned to the BPM objectives and the core basis of activities undertaken by BPM. Due to events changing and annual regular events no longer being held annually the year on year reporting became inconsistent.

Further details on the categories are detailed below.

7.1 SOCIAL ACTIVITIES

	<u>NOTES</u>	<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Social Donations	2	970	3,063
Social Charitable Activities	4	<u>72,164</u>	<u>48,771</u>
		73,134	51,834
Social Costs		<u>(32,910)</u>	<u>(10,233)</u>
SURPLUS/(DEFICIT)		<u>40,224</u>	<u>41,600</u>

This includes income and expenditure related to the use of the hall for Social Events such as weddings, KMK gatherings, Mahasabha and other events and will include events like the BBQ and fun day event going forwards.

7.2 CULTURAL/EDUCATIONAL ACTIVITIES

		<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Cultural Donations	2	3,081	0
Cultural Charitable Activities	4	<u>22,074</u>	<u>1,300</u>
		25,155	1,300
Cultural Costs		<u>(1,913)</u>	<u>(550)</u>
SURPLUS/(DEFICIT)		<u>23,242</u>	<u>750</u>

This includes income and expenditure related to Cultural Activities such as Diwali festivities, Norinam and Shradh.

7.3 RELIGIOUS ACTIVITIES

		<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Religious Donations	2	605	0
Religious Charitable Activities	4	<u>23,510</u>	<u>5,609</u>
		24,115	5,609
Religious Costs		<u>(2,870)</u>	<u>(1,825)</u>
SURPLUS/(DEFICIT)		<u>21,245</u>	<u>3,784</u>

This includes income and expenditure for Religious Activities largely related to Navratri, Janmastmi, Hanuman Chalisa and Shiv Pooja.

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

7.4 <u>SPORTS ACTIVITIES</u>	<u>NOTES</u>	<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Sports Donations	2	190	2,277
Sports Charitable Activites	4	<u>14,845</u>	<u>7,788</u>
		15,035	10,065
Sports Costs		(6,815)	(4,043)
SURPLUS/(DEFICIT)		<u>8,220</u>	<u>6,022</u>

This includes income and expenditure for Sports Activities largely largely for the Football club that is run by the BPM Sports team along with competition sports such as Cricket and Golf.

7.5 <u>WOMENS NETWORK ACTIVITIES</u>		<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Womens Network Donations	2	0	0
Womens Network Activites	4	<u>4,219</u>	<u>0</u>
		4,219	0
Women's Network Costs		(3,489)	0
SURPLUS/(DEFICIT)		<u>730</u>	<u>0</u>

This includes income and expenditure for Activities specifically held for women and familes of all ages, such as bowling and cinema and Karaoke nights, Spa days held for the elderly members of our community and Navratri and Christmas party events for the children in our community.

7.6 <u>OTHER ACTIVITIES</u>		<u>31.12.23</u>	<u>31.12.22</u>
		£	£
Other Donations	2	40,221	54,969
Other Activites	4	<u>11,955</u>	<u>29,332</u>
		52,177	84,302
Other Costs		(6,746)	(10,534)
SURPLUS/(DEFICIT)		<u>45,431</u>	<u>73,767</u>

This includes income from general donations and pledges made at the hall and donations generated in the Mandir. It includes Gift Aid and other general donation income. The expenditure relates to general activity costs that do not fall into the above such as cleaning costs after hall use.

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

8 SUPPORT COSTS

Activity
Management

Basis of allocation

Support costs consisting of office costs of the Mandal including depreciation have been split between charitable and governance activities on the basis of estimated time spent, floor area and its usages as shown in the table below.

	<u>Governance</u> <u>Activities</u>	<u>Charitable</u> <u>Activities</u>	<u>Total</u> <u>Activities</u> <u>31.12.23</u>	<u>Total</u> <u>Activities</u> <u>31.12.22</u>
	£	£	£	£
Water Rates	83	743	826	760
Insurance	162	1,454	1,615	1,446
Electricity	175	1,574	1,749	1,349
Gas	348	3,133	3,481	3,085
Postage, Telephone and IT Costs	361	3,252	3,613	782
Printing Stationery Publicity and Advertising	33	297	330	176
Security Costs - Alarm	81	728	809	830
Management Meetings & AGM Expenses	0	0	0	0
Depreciation - Freehold Building	1,784	16,056	17,840	16,512
Depreciation - Fixtures and Fittings	1,478	13,299	14,777	16,184
Depreciation - Utensils	20	183	203	226
	<u>£4,524</u>	<u>£40,719</u>	<u>£45,243</u>	<u>£41,350</u>

9 GOVERNANCE COSTS

	<u>31.12.23</u>	<u>31.12.22</u>
	£	£
Accountancy and Independent Examiners Fees	1,750	1,750
Professional & Legal Costs - Kitchen Extension	35	-145
Bank Charges	106	102
Bad Debts Written Off	0	20
Support Costs (See Note 8)	4,524	4,135
	<u>£6,415</u>	<u>£5,862</u>

10 DESIGNATED INCOME FUNDS

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

	<u>31.12.23</u>	<u>31.12.22</u>
	£	£
Charitable Causes	10,000	10,000
Other Building Improvement and Maintenance Fund	30,000	80,000
Upgrade of Social Media Channels	5,000	4,500
Electronic Donation Payments	1,500	
Accessibility Project		3,000
Upgrade of Hall Furniture and Security	7,500	
Stage Lighting Upgrade / Carbon Footprint Reduction	2,500	4,000
Expansion of Sports Activities	1,500	5,000
IT (Website and Audio/Visual Displays)	7,000	7,000
	<u>£65,000</u>	<u>£113,500</u>

11 MOVEMENTS IN FUNDS

	<u>NOTE</u>	<u>AT</u> <u>01.01.23</u>	<u>NET</u> <u>MOVEMENT</u> <u>IN FUNDS</u>	<u>AT</u> <u>31.12.23</u>
		£	£	£
UNRESTRICTED FUNDS		£	£	£
General Purpose Income Funds (See Page 6)		881,253	64,932	946,185
Transfer From Restricted Funds		0	0	0
Transfer To Designated Funds	10	<u>(113,500)</u>	<u>48,500</u>	<u>(65,000)</u>
		<u>767,753</u>	<u>113,432</u>	<u>881,185</u>
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	<u>113,500</u>	<u>(48,500)</u>	<u>65,000</u>
		<u>113,500</u>	<u>(48,500)</u>	<u>65,000</u>
RESTRICTED FUNDS				
Restricted Income Funds	13	34,277	9,900	44,177
Transfer From/To General Purpose Funds		0	0	0
		<u>34,277</u>	<u>9,900</u>	<u>44,177</u>
TOTAL FUNDS		<u>£915,530</u>	<u>£74,832</u>	<u>£990,362</u>

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

12 CAPITAL COMMITMENTS

At 31 December 2023, there were no material capital commitments for which provision has not been made in the accounts.

13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

	(a) <u>KMK</u>	(b) <u>BPM</u> <u>Sports</u>	(c) <u>Woman's</u> <u>Network</u>	(d) <u>Restricted</u> <u>Donation</u> <u>Fund</u>	<u>31.12.23</u> <u>TOTAL</u>	<u>31.12.22</u> <u>TOTAL</u>
	£	£	£	£	£	£
INCOME						
Donations & Sponsors	950	190	0	0	1,140	5,190
Mandir Safe Donations	0	0	0	0	0	0
Events & Activity Income	0	12,997	0	0	12,997	7,788
Functions, Events & Stalls Sales	0	0	4,219	0	4,219	0
New Years Party Collection	0	1,848	0	0	1,848	0
Woman's Network Income	0	0	0	0	0	0
Krish Milan Kendra Collections	0	0	0	0	0	3,693
Bank Interest Received	0	0	0	0	0	0
Transfer of Bank Interest from Revaben Education Trust*	0	0	0	0	0	0
	<u>950</u>	<u>15,035</u>	<u>4,219</u>	<u>0</u>	<u>20,204</u>	<u>16,671</u>
LESS: EXPENSES						
Sports Activities, Hall Hire	0	0	0	0	0	0
Trophies & Refreshments	0	0	0	0	0	0
Football, Cricket & Other Sports	0	4,488	0	0	4,488	2,730
Catering Costs & Refreshments	0	0	0	0	0	0
Krish Milan Kendra Expenses	0	0	0	0	0	4,200
Religious Functions	0	0	0	0	0	0
Teachers & Examination Fees	0	0	0	0	0	0
Coach Hire & Transport Costs	0	0	0	0	0	0
Functions, Events & Stalls Expenses	0	0	3,489	0	3,489	0
New Years Party Expenses	0	1,848	0	0	1,848	0
Printing, Stationery & Postage	0	420	0	0	420	1,313
Capital Expenditure & Maint'ce	0	0	0	0	0	0
Sundry & Cleaning Expenses	0	0	0	0	0	0
Bank Charges	0	60	0	0	60	60
Tfr of Surplus Restricted Funds	0	0	0	0	0	0
	<u>0</u>	<u>6,815</u>	<u>3,489</u>	<u>0</u>	<u>10,305</u>	<u>8,303</u>
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	950	8,220	730	0	9,899	8,368
BALANCES B/F						
AS AT 31 DECEMBER 2021	5,673	6,060	2,856	11,319	25,908	25,908
BALANCES C/F						
AS AT 31 DECEMBER 2022	<u>£6,623</u>	<u>£14,280</u>	<u>£3,586</u>	<u>£11,319</u>	<u>£35,807</u>	<u>£34,276</u>

Restricted Donation Funds include Temple Safe donations which must be used to either give to Charity or specific spends on the mandal where specific donations have been made for such a purpose.

Shree Birmingham Pragati Mandal
Notes to the financial statements for the Year Ended 31 December 2023

14 <u>TANGIBLE FIXED ASSETS</u>	Land and Buildings	Furniture Fixtures & Equipment	Utensils	TOTAL
COST	£	£	£	£
At 1 January 2022	825,599	316,965	6,911	1,149,475
Additions in Year*	66,417	7,041	0	73,459
Disposals in Year	0	0	0	0
	892,016	324,006	6,911	1,222,934
DEPRECIATION				
At 31 December 2021	278,334	219,132	4,877	502,344
Charge for the Year	17,840	14,777	203	32,820
Written off on Disposals	0	0	0	0
	296,175	233,909	5,080	535,165
NET BOOK VALUE				
AT 31 DECEMBER 2023	£595,842	£ 90,097	£ 1,831	£687,769
AT 31 December 2022	£547,265	£97,833	£2,033	£647,131

* Additions in the year are broken down as follows; £66k of Land & Buildings, which was for the new flooring placed in the hall. The £7,041 spend included purchase of Vagha for the Mandir, Mandir underfloor heating improvements and Shelving installation. £4k was related to the purchase of the Rotli making machine, £400 for cricket equipment and £300 on audio visual equipment.

15 <u>DEBTORS AND PREPAYMENTS</u>	31.12.23	31.12.22
	£	£
Insurance Prepaid	1,283	1,232
Gift Aid Rebate - Provision	0	0
Sponsors & Donations Outstanding	960	880
	£2,244	£2,112
16 <u>BALANCES AT BANK</u>	£	£
Barclays Bank - BPM Main Current Account	203,209	175,775
- BPM Main High Interest Account	54,974	54,403
- Donations Scheme Account	15,669	15,111
HSBC Bank - BPM Sports Current Account	28,905	22,007
	£302,758	£267,296
17 <u>CASH IN HAND</u>	£	£
Cash In Hand - BPM Account	1,200	0
Cash In Hand - BPM Sports*	20	20
	£1,220	£20
*banked in 2024		
18 <u>CREDITORS</u> - amounts due within one year	£	£
Hall Hire Deposits and Payments in Advance	0	0
Hall Hire Refundable Deposits	0	0
Creditors - Monies outstanding to suppliers and expenses*	1,130	280
Accruals - provisions for costs incurred and invoiced later**	3,500	1,750
	£4,630	£2,030

*creditors outstanding as at the year end paid in 2024

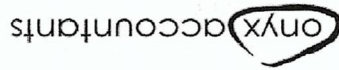
**includes provision for accountancy fees for year ended 2023 and late expense claims

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales - Charity number 513210

Accounts

ONYX ACCOUNTANTS
Onyx House, 12 Phoenix Business Park
Avenue Close
Birmingham, B7 4NU



FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL STATEMENTS

SHREE BIRMINGHAM PRAGATI MANDAL
(Registered Charity No: 513210)

SHREE BIRMINGHAM PRAGATI MANDAL

Registered Charity No: 513210

CONTENTS

<u>PAGE</u>	
2 - 5	REPORT OF THE TRUSTEES
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9 - 16	NOTES TO THE FINANCIAL STATEMENTS

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

Shree Birmingham Pragati Mandal herein known as "the Mandal" has been constituted as a charity since 1982, and has been registered with the Charity Commission in England and Wales under Charity number 513210. The Charity Commissioners have now authorised the trustees to adopt the new constitution as from September 2017. The members were consulted on the draft prior to approval of this revised constitution.

Principal Address
 10 Sampson Road, Sparkbrook, BIRMINGHAM B11 1JL

Trustees & Executive Committee

During 2022, the Exec team had continued to serve the same in the same operational capacity. Roles were continued as per the previous year allowing us to develop the wider team during the 2022 year. The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2022 were:

Trust Board	
Vinaybhai D. Parmar	(Chairman)
Anushkaben A. Parmar	(Vice Chair/Secretary)
Dineshbhai J. Parmar	(Trustee)
Nishaben M. Parmar	(Trustee)
Ashokbhai U. Bodhani	(Trustee)
Executive Team	
Ramanbhai V. Balsara	(CEO)
Kanubhai D. Parmar	(Deputy CEO)
Kanubhai R. Chaudhan	(Deputy CEO/PRO)
Jayantibhai A. Surti	(Advisor)
Sartabhen P. Rama	(Secretary)
Artiben H. Chaudhan	(Assistant Secretary)
Executive Support Committee	
Sumitbhai N. Parmar	(Lead Treasurer)
Jayeshbhai K. Parmar	(Asst. Treasurer)
Anubhai T. Chaudhan	(Asst. Treasurer)
Harshabhen P. Rama	(Internal Auditor)

Professional Advisors

Independent Examiners:	Parash Bodhani, ACMA Onyx Accountants Ltd Onyx House 12 Phoenix Business Park Avenue Close BIRMINGHAM, B7 4NU
Solicitors:	Vale Washbrough Vizards LLP Second Floor 3 Brindley Place BIRMINGHAM B1 2JB
Bankers:	Barclays Bank Plc Shirley Branch 201 Stratford Road Shirley, Solihull B90 3AT
Bankers:	HSCB Plc New Street Branch 130 New Street BIRMINGHAM B2 4JU

The Council of Trustees and the Executive Committee Members are elected in accordance with the rules as laid down in the constitution. Their role is honorary and the committee members do not receive any remuneration whatsoever.

**SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2022**

GOVERNANCE, STRUCTURE AND MANAGEMENT

Government Document

Shree Birmingham Pragati Mandali "BPM" is constituted as a charitable trust registered with the Charity Commission in 1982 under charity number 513210. It is governed by a deed of trust last updated in September 2017.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body regularly and are responsible for all decisions taken in relation to running of the organisation and the activities provided by the charity. To assist in the smooth running of the charity, the trustees have set up a management committee consisting of the executive team, management committee and sub-committees. The executive team and the management committee are delegated with the responsibility for the day-to-day management of the building, its facilities and events and to report back with recommendations to the trustees at predetermined joint consultation meetings.

Recruitment and appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek views and recommendations of the executive. Trustees believe this approach ensures that new trustees are respected members and also have the required skills, aptitude, management skills and knowledge of governance to carry out the role.

In selecting new trustees, we seek to identify people who attend events and functions organised by the charity and are willing to volunteer to help in broader details of the charities aims and activities and, if all trustees agree, they are then proposed as new trustees at the subsequent trustees meeting. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and Training of Trustees

Following appointment, new trustees are introduced to the new role and directed to the trust deed and policies and procedures adopted by the charity. Direction is given to a number of publications from the charity commission are also provided including the guidance of charities on the advancement of religion and public benefit and the welcome pack for Trustees. This ensures that new trustees are aware of their responsibilities under the Charities Act.

Risk Management

Trustees assess the risks of the charity regularly at meetings and identify any major risks of concern and these are addressed appropriately. Trustees are satisfied that systems are in place to manage the risks that are identified. In particular, insurance cover is in place for buildings and contents as well as trustee liability insurance and these are kept under review annually. Proper criminal records bureau checks, supported by regularly reviewed policies are made for all those who work at BPM including those who work with children or other vulnerable groups within the organisation.

OBJECTIVES AND ACTIVITIES

The objective of the charity are set out in the charities trust deed and are summarised as follows:

Advancement of education,

Relief of person suffering in conditions of need, hardship and distress,

Advancement of Hindu religion,

To advance the social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our Objectives

Our objectives are set out to reflect our faith and community aims. Our trustees review these as an ongoing exercise to ensure our objectives and activities continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where our members can worship to provide a community facility for all members in the area of benefit. Our long-term ambition is to continue to build and provide first class facilities for all our members.

ACHIEVEMENTS AND PERFORMANCE

Overview

The Board of Trustees is once again extremely proud and grateful for the dedication, tireless work, and sacrifice of our team of volunteers. The Executive Committee, the entire Management Committee and Sub Committees, have again excelled in delivering services for our community and continue to enhance the reputation of BPM across the UK and internationally.

We have continued our recovery post COVID with a full calendar of events and return of services to our community.

Achievements

The team have accomplished a lot within the last 12 months and below are just some of the highlights in 2022:

- Completion of much needed upgrades to our audio and visuals system
- Completion of an external storage project which has made more effective use of our space.
- Monthly luncheon meetings (KAFK) with over 2000 people attending within the calendar year.
- BPM Sports Football featured on a film by Match of the DayX on BBC3 talking about South Asians in football and at grass roots level.
- Continuing our drive to reduce waste and our carbon footprint by installing a 2nd bigger dishwasher eliminating the need for single use plastics.
- Women's Network participated in the 2022 Common Wealth Games with Cultural and Diversity Arts grant, and showcased the Artwork to Birmingham Council
- Worked with local police and other faith groups to improve relationships
- Provided facilities for funeral and bereavement services supporting families at a difficult time
- First Ever Children's Navratri held by the Women's Network Team, for both children and parents to enjoy, including the aarti before their bedtime
- We also held a special service "Sokh Sobha" for the Late Queen Elizabeth II at BPM with traditional Bhajans and observation of a period of silence

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL (cont'd..)

FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE - Cont'd

PERFORMANCE

One of the key regular events run is the KMLK (elderly community lunch) which takes place on the first Monday of each month. These events are important in facilitating social connection, reducing loneliness and promoting independence. Each monthly event includes speakers from a range of agencies who provide help, information and advice to our elderly on how to access key services. We have had over 2000 people attend throughout the year all of whom enjoyed a hot meal and a film service.

There was continued appreciation of our bereavement services which includes funerals and final rites, community communications and catering. We have had lots of positive feedback from families who are dealing with the loss of a loved one. Through reputation, demand for this service is growing and we are offering help to all Hindu communities and have inspired other temples to follow suit.

We were able to celebrate our key Hindu religious, cultural and social occasions without restriction this year. It was wonderful to see members of our community connecting and socialising again.
The BPM sports team has gone from strength to strength with high levels of participation and increases in the number of coaches/volunteers supporting activities. As part of our drive to improve safeguarding all key coaches have had enhanced DBS checks completed.

In football lots of great work has been done with the FA and other organisations to improve female participation, training at grass roots level and diversity in the sport. The team were also included in a BBC film about South Asians in football. We had our first female cricketer join the cricket team and we have been involved with the ECB in the launch of the "Hundred" tournament. Golf is increasing in popularity with more participation and the first ever BPM golf tournament was held.
Our Women's Network Team have continued their solid work with more events aimed at including both the younger and older generation. The team took part in the Common Wealth Games, Cultural and Diversity Programme, assisted with a Government Grant funding. The Team had a half day encouraging 12 groups of various aged people, to come along and design and create their Common Wealth Games Artwork, which was then showcased at the Birmingham Council House.
The Women's Network Team also introduced their first ever Children's Navaratri, where children and parents could come early one Saturday so they do not miss out on this special and fun religious festivity. Arts and Crafts were provided, along with free dandiya, there was an Aarti Competition and a free meal was provided.
before they went home for their bedtime. The Team also supported both Diwali and Ankut alongside the Rasoi Team.

FINANCIAL REVIEW

BPM income was up from £133,575 (2021) compared to £157,537 (2022). this was largely due to the fact that the hall was back to a full year of business as usual. The surplus for 2022 was £71,451 versus £31,935 in 2021.
BPM's current bank balance is at a healthy £267,296 (2022) compared to last years of £243,429 (2021).
BPM Reserve policy and funds includes allocations for Charitable donations and for machinery.

VOTE OF THANKS

The Board of Trustees greatly recognise the support of all its volunteers and teams who have contributed to BPM. These individuals give up their precious time and energy to ensure that our samaj operates smoothly for us all.

A special and heartfelt thanks goes to the Executive Team, Treasury Team, Technical IT Team, Rasoi Team, Gatha and Cultural Team, BPM Women's Network Team, BPM Sports Team, Maintenance and Projects Team, and all the other committee members and co-opt members.

We would also like to thank all of you, our valued community members for your ongoing support of BPM and for all your kind donations and involvement, which enable us to keep our samaj running well.

BPM will always be indebted to you for all your support, passion and dedication towards our community.

FUTURE IMPROVEMENT PROPOSALS - Year 2022/2023:-

- The External project and update of BPM carpark
- Replacement and upgrade of flooring
- Automatic doors and improved accessibility for those with mobility challenges
- Further expansion of youth sports activities
- More activities for Elderly members of our community

RESERVES POLICY

The BPM reserves policy remains unchanged ensuring enough funds to meet operating costs for a period of six months which we believe amounts to £50,000. This is currently held in a high interest bank account. The charity has no long-term investments. Money in accounts are held in either current or deposit accounts. The interest earned is retained.

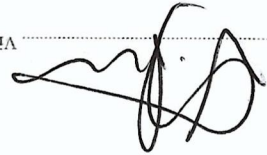
ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees and Executive Committee of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view the Trustees and Executive Committee should follow best practice and:

- a select suitable accounting policies and apply them consistently;
- b make judgement and estimates that are reasonable and prudent;
- c follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- d prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees and Executive Committee are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the financial statements comply with the Charity Law. They are also responsible for health and safety the Charity's assets, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees on 08th October 2023

by 

Vinaybhai D. Parmar - Chairman of Trustees

8/10/23

SHREE BIRMHNGHAM PRAGATI MANDAL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE BIRMHNGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the Shree Birmhngham Pragati Mandal for the year to 31 December 2022 which are set out on pages 7 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year under section 145(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed by a person listed under section 145(4).

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);

- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(1)(a) of the Act); and

- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

I which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 130 of the 2011 Act; and

- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The notes set out on pages 9 to 16 form part of these accounts

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
INCOMING RESOURCES					
Incoming Resources from Generated Funds		55,119	5,190	60,309	
Voluntary income	2				
Investment income	3	0	0	0	
Incoming Resources from Charitable Activities		81,319	11,481	92,800	
Community and Religious Activities	4				
Other Incoming Resources	5	4,428	0	4,428	
TOTAL INCOMING RESOURCES		140,866	16,671	157,537	133,575
RESOURCES EXPENDED					
Costs of Generating Funds:					
Costs of generating voluntary income	6	15,765	0	15,765	
Charitable activities	7	56,157	8,303	64,459	
Governance costs	9	5,862	0	5,862	
TOTAL RESOURCES EXPENDED		77,784	8,303	86,086	101,640
NET INCOMING RESOURCES FOR THE YEAR		63,082	8,368	71,451	31,935
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		818,171	25,909	844,080	812,145
TRANSFER BETWEEN FUNDS		0	0	0	
TOTAL FUNDS CARRIED FORWARD		£881,253	£34,277	£915,530	£844,080

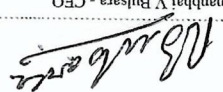
SHREE BIRMINGHAM PRAGATI MANDAL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

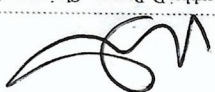
SHREE BIRMGHAM PRAGATI MANDAL

BALANCE SHEET AS AT 31 DECEMBER 2022

NOTES		31.12.22	31.12.21
FIXED ASSETS			
14	Tangible Assets	647,131	601,918
CURRENT ASSETS			
15	Stock of Plates	1,000	1,400
16	Debtors and Prepaid Expenses	2,112	3,480
	Balances at Bank	267,296	243,429
	Cash in Hand	20	927
		<u>270,429</u>	<u>249,235</u>
LESS: CURRENT LIABILITIES			
18	Creditors - amounts due within one year	2,030	7,074
		<u>2,030</u>	<u>7,074</u>
	NET CURRENT ASSETS	268,399	242,160
	NET ASSETS	<u>915,530</u>	<u>844,079</u>
REPRESENTED BY:			
FUNDS			
UNRESTRICTED INCOME FUNDS			
11	General Purpose Income Funds (Page 7)	767,753	739,171
10/11	Designated Income Funds	113,500	79,000
		<u>881,253</u>	<u>818,171</u>
11/13	Restricted Income Funds (Page 7)	34,277	25,909
	TOTAL FUNDS	<u>915,530</u>	<u>844,080</u>

Approved by the Executive Committee on 08th October 2023 and signed on its behalf by:

Kannambhat V Bulsara - CEO


Vinaybhat D. Parmar - Chairman of Trustees


8/10/23

The notes set out on pages 9 to 16 form part of these accounts

SHREE BIRMGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

a BASIS OF PREPARATION The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Accounting Practice (SORP), Accounting and Reporting for Charities published in January 2015 and applicable accounting standards.

b FUND ACCOUNTING

General funds are unrestricted funds which are available for use at discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes; and the Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each of such restricted fund is set out in the notes to the financial statements.

c INCOMING RESOURCES

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

d RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

e TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. The depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, with the exception of Freehold Land, by equal annual instalments as under:

Freehold Buildings	Over 50 Years
Furniture & Fixtures	10% Reducing Balance Method
Furniture Fixtures and Equipment	25% Reducing Balance Method

f RESERVES POLICY

The Trustees and the Executive Committee, review the reserves policy which include a consideration of the nature of the income and expenditure streams, the requirement to match variable income with fixed commitments and a consideration of nature of the reserves. This review allows the trustees to manage the Charity efficiently and to ensure that sufficient resources are available to provide uninterrupted services after setting aside, out of general fund, reasonable funds in respect of specific expenditure which is envisaged in the ensuing year.

g TAX STATUS

The charity has a nil tax status.

2 VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds
Temple Donations and Collections	29,858	0	29,858
Shriyanjali / Beswani	0	0	0
Restricted Donations & Sponsors	150	5,190	5,340
Grants	12,340	0	12,340
Gift Aid Income Tax Reclaim Provision	12,772	0	12,772
	55,119	5,190	60,309
	19,835	12,772	32,607
	68,358	19,835	88,193
	31,121	31,122	62,243
	31,121	31,122	62,243

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £5,190 was for maintenance & restricted event donations (sports and KVMK) that were used to spend against the temple and sports and KVMK events. BPM obtained a Grant for the 2022 Common Wealth Games for Cultural and Diversity Arts, where Women's Network Team held a Rangoli event for all ages and the artwork was show cased at the Birmingham Council House. The £29,858 was made up of general donations during events held during the year along with general pledges. The grant income was largely relating to common wealth games findings.

The detail for the restricted donations and sponsors is detailed in Restricted Funds income section in note 13.

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITABLE ACTIVITIES	EXPENDITURE			NOTES
	Unrestricted Funds	Restricted Funds	Total Funds	
7.2 Annual BBQ Event	0	0	0	
Navratri Festival and Havan	0	0	0	
7.3 Dwali Programme	550	0	550	
7.4 Indian Republic Day	0	0	0	
7.5 Jannashtami Festival	0	0	0	
7.6 Partner Charity Event (Excl Donations)	0	0	0	
7.7 One Off BPM Events	0	0	0	
7.8 Hanuman Chalisa & Shriv Pooja	100	0	100	
7.9 Shradh Bhagan Costs	91	0	91	
7.10 Appreciation Meal Costs - Committee Members	0	0	0	
Hall, Catering & Event Mgt Costs	8,762	0	8,762	
Repairs Renewals and Maintenance - Moved to Note 6	0	0	0	
Capital Expenditure and Maintenance Costs	0	0	0	
Cleaning Hygiene Garden and Refuse	7,705	0	7,705	
8 Support Costs	37,214	60	37,274	
Trophies, Awards & Refreshments	0	0	0	
Football, Cricket, Sports etc Workshops	0	4,043	4,043	
Exercises, Music and Yoga Classes Costs	0	0	0	
Krishna Milaan Kendra (KMK)	0	4,200	4,200	
Religious Functions via Grants	1,734	0	1,734	
Teachers & Examination Fees	0	0	0	
Functions & Stalls Expenses	0	0	0	
New Years Party Expenses	0	0	0	
Coach Hire & Transport Costs	0	0	0	
7.1 HALLS, ROOM AND UTENSILS HIRE & DAMAGES	56,157	8,303	64,459	
84,357				

Hall hire and catering income had increased in 2022 from £26,059 in 2021 to £70,470 due to the hall being open for the full year. These events include weddings, religious events and funeral services. The net income for the hall hire was £54,002.

7.2 ANNUAL BBQ EVENT	31.12.22	31.12.21
Income - Ticket Sales	0	0
Less: Catering & Activity Expenses	0	0
SURPLUS/DEFICIT	0	0
* No event held		

7.3 NAVRATRI FESTIVAL AND HAVAN	£	£
Income	1,797	995
Havan and Donations	1,143	1,138
Entrance Fees & Tuck Shop	1,301	1,196
Less: Expenses	4,241	3,329
SURPLUS/DEFICIT	£4,241	£3,254

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7.9	<p>HANUMAN CHALISA & SHIV POJA</p> <p>Income</p> <p>Donations and Pledges</p> <p>Less: Expenses</p> <p>SURPLUS/(DEFICIT)</p>	<p>31.12.21</p> <p>£</p> <p>1,772</p> <p>0</p> <p>£1,772</p>	<p>31.12.22</p> <p>£</p> <p>1,343</p> <p>(91)</p> <p>£1,252</p>
7.10	<p>SHRADH BHAJAN RECITAL PROGRAMME</p> <p>Income</p> <p>Donations and Arthi Collection</p> <p>Less: Expenses</p> <p>SURPLUS/(DEFICIT)</p>	<p>£</p> <p>935</p> <p>0</p> <p>£935</p>	<p>£</p> <p>700</p> <p>0</p> <p>£700</p>
7.11	<p>NEW YEARS EVE PARTY</p> <p>Income</p> <p>Ticket Revenue</p> <p>Less: Expenses</p> <p>SURPLUS/(DEFICIT)</p>	<p>£</p> <p>0</p> <p>0</p> <p>£0</p>	<p>£</p> <p>0</p> <p>0</p> <p>£0</p>

* Income assigned to these events was largely donation pledges made.

* No event held due to COVID-19

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

SHREE BIRMINGHAM PRAGATI MANDAL

8 SUPPORT COSTS

Activity Management Support costs consisting of office costs of the Mandal including depreciation have been split between charitable and governance activities on the basis of estimated time spent, floor area and its usages as shown in the table below.

Activity	Basis of allocation		
	Charitable Activities	Governance Activities	Charitable Activities
Water Rates	760	76	240
Insurance	1,446	145	1,404
Electricity	1,349	135	2,796
Gas	3,085	308	1,077
Postage, Telephone and IT Costs	782	78	1,621
Printing Stationery Publicity and Advertising	176	18	132
Security Costs - Alarm	830	83	1,086
Management Meetings & AGM Expenses	0	0	0
Depreciation - Freehold Building	16,512	1,651	15,057
Depreciation - Fixtures and Fittings	16,184	1,618	18,438
Depreciation - Utensils	226	23	251
Total	£41,349	£4,135	£42,102

9 GOVERNANCE COSTS

Water Rates	760	76	240
Insurance	1,446	145	1,404
Electricity	1,349	135	2,796
Gas	3,085	308	1,077
Postage, Telephone and IT Costs	782	78	1,621
Printing Stationery Publicity and Advertising	176	18	132
Security Costs - Alarm	830	83	1,086
Management Meetings & AGM Expenses	0	0	0
Depreciation - Freehold Building	16,512	1,651	15,057
Depreciation - Fixtures and Fittings	16,184	1,618	18,438
Depreciation - Utensils	226	23	251
Total	£41,349	£4,135	£42,102

10 DESIGNATED INCOME FUNDS

	AT	MOVEMENT	AT
Charitable Causes	10,000	0	0
Kitchen and Outside Storage	0	60,000	0
Machinery	4,500	0	0
Youth Development Project	5,000	5,000	0
Accessibility Project	3,000	3,000	0
Environmental and Carbon Reduction	4,000	4,000	0
Other Building Improvement and Maintenance Fund	80,000	0	0
IT (Website and Audio/Visual Displays)	7,000	7,000	0
Total	£113,500	£79,000	£79,000

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

11 MOVEMENTS IN FUNDS

	NOTE	AT	MOVEMENT	AT
UNRESTRICTED FUNDS		£	£	£
General Income Funds (See Page 6)		659,311	63,082	722,393
Transfer From Restricted Funds		158,860	0	158,860
Transfer To Designated Funds	10	(79,000)	(34,500)	(113,500)
UNRESTRICTED DESIGNATED INCOME FUNDS		739,171	28,582	767,753
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	79,000	34,500	113,500
RESTRICTED FUNDS		184,768	8,368	193,137
Restricted Income Funds		(158,860)	0	(158,860)
Transfer From General Purpose Funds		25,908	8,368	34,277
TOTAL FUNDS		£844,079	£71,450	£915,529

12 CAPITAL COMMITMENTS

At 31 December 2022, there were no material capital commitments for which provision has not been made in the accounts.

SHREE BIRBHANGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

	(a) KMK	(b) BPM Youth	(c) Woman's Network	(d) Restricted Donation Fund	TOTAL	TOTAL
	£	£	£	£	£	£
INCOME						
Donations & Sponsors	3,063	2,127	0	0	5,190	3,951
Mandir Safe Donations	0	0	0	0	0	2,189
Events & Activity Income	0	7,788	0	0	7,788	2,668
Functions, Events & Stalls Sales	0	0	0	0	0	861
New Years Party Collection	0	0	0	0	0	0
Woman's Network Income	0	0	0	0	0	0
Krish Milhan Kendra Collections	3,693	0	0	0	3,693	1,299
Bank Interest Received	0	0	0	0	0	2
Transfer of Bank Interest	0	0	0	0	0	0
from Revaben Education Trust*	6,756	9,915	0	0	16,671	10,969
LESS: EXPENSES						
Sports Activities, Hall Hire	0	0	0	0	0	1,375
Trophies & Refreshments	0	0	0	0	0	0
Football, Cricket & Other Sports	0	2,730	0	0	2,730	0
Catering Costs & Refreshments	0	0	0	0	0	0
Krish Milhan Kendra Expenses	4,200	0	0	0	4,200	0
Religious Functions	0	0	0	0	0	0
Teachers & Examination Fees	0	0	0	0	0	0
Coach Hire & Transport Costs	0	0	0	0	0	0
Functions, Events & Stalls Expenses	0	0	0	0	0	80
New Years Party Expenses	0	0	0	0	0	0
Printing, Stationery & Postage	0	1,313	0	0	1,313	235
Capital Expenditure & Maintenance	0	0	0	0	0	2,073
Sundry & Cleaning Expenses	0	0	0	0	0	0
Bank Charges	0	60	0	0	60	0
Tf of Surplus Restricted Funds	4,200	4,103	0	0	8,303	3,764
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	2,556	5,812	0	0	8,368	7,205
BALANCES B/						
AS AT 31 DECEMBER 2021	5,673	6,060	2,856	11,319	25,908	18,703
BALANCES C/						
AS AT 31 DECEMBER 2022	£8,229	£11,872	£2,856	£11,319	£34,276	£25,908

Restricted Donation Funds include Temple Safe donations which must be used to either give to Charity or specific spends on the mandal where specific donations have been made for such a purpose.

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales - Charity number 513210

Accounts

SHREE BIRMINGHAM PRAGATI MANDAL
(Registered Charity No: 513210)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



ONYX ACCOUNTANTS
Onyx House,12 Phoenix Business Park
Avenue Close
Birmingham, B7 4NU

SHREE BIRMINGHAM PRAGATI MANDAL**Registered Charity No: 513210****CONTENTS**

	<u>PAGE</u>
REPORT OF THE TRUSTEES	2 - 5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9 - 16

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

Shree Birmingham Pragati Mandal herein known as "the Mandal" has been constituted as a charity since 1982, and has been registered with the Charity Commission in England and Wales under Charity number 513210. The Charity Commissioners have now authorised the trustees to adopt the new constitution as from September 2017. The members were consulted on the draft prior to approval of this revised constitution.

Principal Address

10 Sampson Road, Sparkbrook, BIRMINGHAM B11 1JL

Trustees & Executive Committee

During 2021, the Exec team had continued to service the samaj in the same operational capacity. Roles were continued as per the previous year allowing us to develop the wider team during the 2021 year. The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2021 were:

Trust Board

Vinaybhai D. Parmar	(Chairman)
Anushkaben A. Parmar	(Vice Chair/Secretary)
Prabhubhai K. Chauhan	(Trustee)
Nishaben M. Parmar	(Trustee)
Ashokbhai U. Bodhani	(Trustee)

Executive Team

Ramanbhai V. Bulsara	(CEO)
Kishorbhai D. Parmar	(Deputy CEO)
Kantibhai R. Chauhan	(Deputy CEO)
Ashwinbhai G. Parmar	(Deputy CEO/PRO)
Jayantibhai A. Surti	(Advisor)
Sarikaben P. Rama	(Secretary)
Artiben H. Chauhan	(Assistant Secretary)

Executive Support Committee

Sunilbhai N. Parmar	(Lead. Treasurer)
Jayselbhai K. Parmar	(Asst. Treasurer)
Anilbhai T. Chauhan	(Asst. Treasurer)
Harshaben P. Rama	(Internal Auditor)

The Council of Trustees and the Executive Committee Members are elected in accordance with the rules as laid down in the constitution. Their role is honorary and the committee members do not receive any remuneration whatsoever.

Professional Advisors

Independent Examiner:

Paresh Bodhani, ACMA
 Onyx Accountants Ltd
 Onyx House
 12 Phoenix Business Park
 Avenue Close
 BIRMINGHAM, B7 4NU

Solicitors:

Veale Wasbrough Vizards LLP
 Second Floor
 3 Brindley Place
 BIRMINGHAM
 B1 2JB

Bankers:

Barclays Bank Plc
 Shirley Branch
 201 Stratford Road
 Shirley, Solihull
 B90 3AT

Bankers:

HSBC Plc
 New Street Branch
 130 New Street
 BIRMINGHAM
 B2 4JU

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2021

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Shree Birmingham Pragati Mandal “BPM” is constituted as a charitable trust registered with the Charity Commission in 1982 under charity number 513210. It is governed by a deed of trust last updated in September 2017.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body regularly and are responsible for all decisions taken in relation to running of the organisation and the activities provided by the charity. To assist in the smooth running of the charity, the trustees have set up a management committee consisting of the executive team, management committee and sub-committees. The executive team and the management committee are delegated with the responsibility for the day-to-day management of the building, its facilities and events and to report back with recommendations to the trustees at predetermined joint consultation meetings.

Recruitment and appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek views and recommendations of the executive. Trustees believe this approach ensures that new trustees are respected members and also have the required skills, aptitude, management skills and knowledge of governance to carry out the role.

In selecting new trustees, we seek to identify people who attend events and functions organised by the charity and are willing to volunteer to help in broader community work organised by the charity. Potential trustees are invited to attend an interview and to attend trustee meetings as observers and will be given more details of the charities aims and activities and, if all trustees agree, they are then proposed as new trustees at the subsequent trustees meeting. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and Training of Trustees

Following appointment, new trustees are introduced to the new role and directed to the trust deed and policies and procedures adopted by the charity. Direction is given to a number of publications from the charity commission are also provided including the guidance of charities on the advancement of religion and public benefit and the welcome pack for Trustees. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk Management

Trustees assess the risks of the charity regularly at meetings and identify any major risks of concern and these are addressed appropriately. Trustees are satisfied that systems are in place to manage the risks that are identified. In particular, insurance cover is in place for buildings and contents as well as trustee liability insurance and these are kept under review annually. Proper criminal records bureau checks, supported by regularly reviewed policies are made for all those who work at BPM including those who work with children or other vulnerable groups within the organisation.

OBJECTIVES AND ACTIVITIES

The objective of the charity are set out in the charities trust deed and are summarised as follows:

Advancement of education,
 Relief of person suffering in conditions of need, hardship and distress,
 Advancement of Hindu religion,
 To advance the social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our Objectives

Our objectives are set out to reflect our faith and community aims. Our trustees review these as an ongoing exercise to ensure our objectives and activities continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where our members can worship to provide a community facility for all members in the area of benefit. Our long-term ambition is to continue to build and provide first class facilities for all our members.

ACHIEVEMENTS AND PERFORMANCE

Overview

We began 2021 with fresh hope as we emerged from the grip of the COVID pandemic. Our focus over the last 12 months has been on the recovery of BPM both from a participation and engagement perspective as well as financial.

The Board of Trustees is again extremely proud of the dedication, tireless work, and sacrifice of our team of volunteers. The Executive Committee, the entire Management Committee and Sub Committees, have again excelled in delivering services for our community.

Achievements

Below are just some of the key achievements during 2021:

- Raising £25,721 in donations to aid COVID relief with partner charitable organisations in India helping families in need.
- Completion of the Kitchen Extension which has provided much needed additional space and improved facilities.
- A security upgrade with cutting edge CCTV and new security doors installed providing an even safer place for our community and users of our hall.
- Supporting our aspirations for improving our environmental impact by ceasing the use of single use plastic cutlery and replacing with steel utensils and glass tumblers.
- New leadership in our youth team which reinvigorated and reenergised participation in outside sports with record levels of children attending
- BPM was awarded £10,500 in 2021 for the Community Support Grant Funding which enabled us to help us to tackle loneliness within our community through the delivery of community programs for various age groups via Zoom
- Continued to deliver bereavement services and religious rites online during 2021
- Introduced a hot tiffin service delivering meals for the elderly and those experience loneliness every Thursday during the first quarter of 2021
- Online Bhajan Group, Entertainment and Activities throughout 2021
- KMK monthly gatherings for our elderly, which included presentations on various topics to help with daily life.

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL (cont'd...)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE - Cont'd

PERFORMANCE

We have enjoyed a restart on activities at BPM including cultural events, weddings, engagements, bereavement services and other commercial hall hire. As a result of this we have recovered our income to pre-pandemic levels. We continue to learn from experience and feedback making improvements to our facilities and offering to ensure we deliver for our Samaj, the wider community, and customers.

In last year's report we encouraged more of young people to participate, and they have answered that call with real energy. Under new leadership, the sports committee have a well-run programme around football with girls and boys of all ages taking part. They have a team of coaches who support young players and develop their skills, as well as using connections with local football clubs to expose these young players to the world of professional football. But it is not just football, they have other sports including cycling, golf, cricket, and others sports for people at all levels.

Despite the rise of the Omicron variant of COVID and some restrictions still in place, BPM held well attended Navaratri Festivities, Diwali activities and a Bestu Varas gathering which brought smiles on lots of faces.

Our bereavement services continue to be in high demand. We have used our experience to refine and develop our proposition to ensure that we continue to provide the highest levels of service to families at such a difficult time. We offered bereavement services online during 2021 and started to offer services for last rites at our hall in a dedicated space complete with streaming facilities so family members can observe via video conferencing.

FINANCIAL REVIEW

BPM income was up from £74,588 (2020) compared to £133,575 (2021). this was largely due to the fact that the hall was open as usual following Covid-19. The surplus for 2021 was £31,935 versus £1,965 in 2020.

BPM's current bank balance is at a healthy £243,429 (2021) compared to last years of £196,222 (2020).

BPM Reserve policy and funds remain unchanged.

VOTE OF THANKS

The Board of Trustees greatly recognise the support of all its volunteers and teams who have contributed to BPM. These individuals give up their precious time and energy to ensure that our samaj operates smoothly for us all.

A special and heartfelt thanks goes to the Executive Team, Treasury Team, Technical IT Team, Rasoi Team, Garba and Cultural Team, BPM Women's Network Team, Maintenance and Projects Team, and all the other committee members and co-opt members.

We would also like to thank all of you, our wonderful community members for your ongoing support of BPM and for all your kind donations.

BPM will always be indebted to you for all your support, passion and dedication towards our BPM community and hall.

We would like to pay a special tribute to Umeshbhai Makwana who sadly died in October 2021. He was a valued member of our treasury team and will be remembered for his dedication, positive attitude, and infectious personality.

-:FUTURE IMPROVEMENT PROPOSALS - Year 2022/2023

- The External storage project and update of BPM carpark
- Replacement and upgrade of flooring
- Upgrade of audio-visual systems including new giant screens
- Automatic doors and improved accessibility for those with mobility challenges
- Further expansion of youth sports activities
- More activities for Elderly members of our community

RESERVES POLICY

The BPM reserves policy remains unchanged ensuring enough funds to meet operating costs for a period of six months which we believe amounts to £50,000. This is currently held in a high interest bank account. The charity has no long-term investments. Money in accounts are held in either current or deposit accounts. The interest earned is retained.

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL (cont'd...)
FOR THE YEAR ENDED 31 DECEMBER 2021

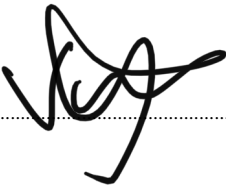
ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees and Executive Committee of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view the Trustees and Executive Committee should follow best practice and:

- a select suitable accounting policies and apply them consistently;
- b make judgement and estimates that are reasonable and prudent;
- c follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- d prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees and Executive Committee are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the financial statements comply with the Charity Law. They are also responsible for health and safety the Charity's assets, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees on 26th August 2022

by  Vinaybhai D. Parmar - Chairman of Trustees

SHREE BIRMINGHAM PRAGATI MANDAL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the Shree Birmingham Pragati Mandal for the year to 31 December 2021 which are set out on pages 7 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year under section 145(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed by a person listed under section 145(4).

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(1)(a) of the Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SHREE BIRMINGHAM PRAGATI MANDAL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 31.12.21</u> £	<u>Total Funds 31.12.20</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary income	2	62,219	6,140	68,359	38,423
Investment income	3	5	2	7	43
Incoming Resources from Charitable Activities					
Community and Religious Activities	4	60,382	4,827	65,209	36,122
Other Incoming Resources	5	0	0	0	0
TOTAL INCOMING RESOURCES		122,606	10,969	133,575	74,588
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds:					
Costs of generating voluntary income	6	7,952	2,073	10,025	12,634
Charitable activities	7	82,667	1,690	84,357	54,081
Governance costs	9	7,258	0	7,258	5,908
TOTAL RESOURCES EXPENDED		97,877	3,764	101,640	72,623
NET INCOMING RESOURCES FOR THE YEAR		24,729	7,206	31,935	1,965
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		793,442	18,703	812,145	810,180
TRANSFER BETWEEN FUNDS		0	0	0	0
<u>TOTAL FUNDS CARRIED FORWARD</u>		£818,171	£25,909	£844,080	£812,145

The notes set out on pages 9 to 16 form part of these accounts

SHREE BIRMINGHAM PRAGATI MANDAL
BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>NOTES</u>	<u>31.12.21</u>		<u>31.12.20</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	14		601,918		614,214
<u>CURRENT ASSETS</u>					
Stock of Plates			1,400		1400
Debtors and Prepaid Expenses	15		3,480		2,294
Balances at Bank	16		243,429		196,222
Cash in Hand			927		65
			<u>249,236</u>		<u>199,981</u>
<u>LESS: CURRENT LIABILITIES</u>					
Creditors - amounts due within one year	18		7,074		2,050
			<u>7,074</u>		<u>2,050</u>
<u>NET CURRENT ASSETS</u>			242,162		197,931
<u>NET ASSETS</u>			<u>£844,080</u>		<u>£812,145</u>
REPRESENTED BY:					
<u>FUNDS</u>					
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Income Funds (Page 7)	11		739,171		719,942
Designated Income Funds	10/11		79,000		73,500
			<u>818,171</u>		<u>793,442</u>
<u>RESTRICTED FUNDS</u>					
Restricted Income Funds (Page 7)	11/13		25,909		18,703
<u>TOTAL FUNDS</u>			<u>£844,080</u>		<u>£812,145</u>

Approved by the Executive Committee on 26th August 2022 and signed on its behalf by:

.....
Ramanbhai V Bulsara - CEO

.....
Vinaybhai D. Parmar - Chairman of Trustees

The notes set out on pages 9 to 16 form part of these accounts

;

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****1 ACCOUNTING POLICIES****a BASIS OF PREPARATION**

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Accounting Practice (SORP), 'Accounting and Reporting for Charities' published in January 2015 and applicable accounting standards.

b FUND ACCOUNTING

General funds are unrestricted funds which are available for use at discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes; and the Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each of such restricted fund is set out in the notes to the financial statements.

c INCOMING RESOURCES

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

d RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

e TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. The depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, with the exception of Freehold Land, by equal annual instalments as under:

Freehold Buildings	Over 50 Years
Utensils	10% Reducing Balance Method
Furniture & Fixtures	10% Reducing Balance Method
Furniture Fixtures and Equipment	25% Reducing Balance Method

f RESERVES POLICY

The Trustees and the Executive Committee, review the reserves policy which include a consideration of the nature of the income and expenditure streams, the requirement to match variable income with fixed commitments and a consideration of nature of the reserves. This review allows the trustees to manage the Charity efficiently and to ensure that sufficient resources are available to provide uninterrupted services after setting aside, out of general fund, reasonable funds in respect of specific expenditure which is envisaged in the ensuing year.

g TAX STATUS

The charity has a nil tax status.

2 VOLUNTARY INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>31.12.21</u>	<u>31.12.20</u>
	£	£	£	£
Temple Donations and Collections	28,231	2,189	30,420	11,141
Shrajanjali / Beswanu	3,477	0	3,477	280
Restricted Donations & Sponsors	0	3,951	3,951	6,401
Grants	10,675	0	10,675	10,675
Gift Aid Income Tax Reclaim Provision	19,835	0	19,835	9,925
	<u>62,219</u>	<u>6,140</u>	<u>68,358</u>	<u>38,423</u>

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £3,951 was for maintenance & restricted event donations (sports and KMK) that were used to spend against the temple and sports and KMK events. There was also a covid grant of £10,675. The £30,420 was made up of general donations during events held virtually of which £2,189 was mandir safe donations.

The detail for the restricted donations and sponsors is detailed in Restricted Funds income section in note 13.

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

3	INVESTMENT INCOME	Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	31.12.21	31.12.20
		£	£	£	£
	Bank Deposits Interest	5	2	7	43
		<u>5</u>	<u>2</u>	<u>7</u>	<u>43</u>

Interest receivable from bank deposit accounts in the year for both funds are not subject to corporation tax owing to the Charitable Status of the Mandal

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**COMMUNITY AND RELIGIOUS ACTIVITIES**

	NOTES	Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	31.12.21	31.12.20
		£	£	£	£
Halls, Rooms, Catering and Utensils Hire	7.1	26,059	0	26,059	12,974
Annual BBQ Event	7.2	0	0	0	0
Navratri Festival and Havan Income	7.3	3,329	0	3,329	6,939
Diwali Programme Income	7.4	703	0	703	576
Indian Republic Day Income	7.5	0	0	0	0
Janmastmi Festival Income	7.6	0	0	0	0
Partner Charity Event	7.7	25,721	0	25,721	12,316
One Off BPM Events	7.8	1,863	0	1,863	2,452
Hanuman Chalisa & Shiv Pooja	7.9	1,772	0	1,772	250
Shaadh Bhajan Recital Programme	7.10	935	0	935	0
Sponsorship		0	0	0	0
Fees & Sports Income		0	2,668	2,668	570
Functions & Stalls Sales		0	861	861	0
New Years Party Collection	7.11	0	0	0	45
Krishna Milan Kendra (KMK) Collections		0	1,299	1,299	0
Woman's Network Income		0	0	0	0
		<u>60,382</u>	<u>4,827</u>	<u>65,209</u>	<u>36,122</u>

5	OTHER INCOMING RESOURCES	Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	31.12.21	31.12.20
		£	£	£	£
	Registry Wedding Service Income	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

6 COST OF GENERATING VOLUNTARY INCOME

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	31.12.21	31.12.20
	£	£	£	£
Maintenance of the Hall	7,952	2,073	10,025	12,634
	<u>7,952</u>	<u>2,073</u>	<u>10,025</u>	<u>12,634</u>

The above includes repairs and maintenance, cleaning and general premises expenses costs such as fire extinguishers and pest control.

The restricted amount of £2,073 includes painting and repairs and renovations to PA/Projector room

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

7 CHARITABLE ACTIVITIES		Unrestricted	Restricted	Total Funds	Total Funds
EXPENDITURE	NOTES	Funds	Funds	31.12.21	31.12.20
		£	£	£	£
Annual BBQ Event	7.2	0	0	0	0
Navratri Festival and Havan	7.3	75	0	75	0
Diwali Programme	7.4	195	0	195	0
Indian Republic Day	7.5	0	0	0	0
Janmastami Festival	7.6	0	0	0	0
Partner Charity Event (Excl Donations)	7.7	26,551	0	26,551	12,500
One Off BPM Events	7.8	94	0	94	81
Hanuman Chalisa & Shiv Pooja	7.9	0	0	0	0
Shradh Bhajan Costs	7.10	0	0	0	0
Appreciation Meal Costs - Committee Members		0	0	0	0
Hall, Catering & Event Mgt Costs		17,861	80	17,941	2,446
Repairs Renewals and Maintenance - Moved to Note 6		0	0	0	0
Capital Expenditure and Maintenance Costs		0	0	0	0
Cleaning Hygiene Garden and Refuse		0	0	0	175
Support Costs	8	37,891	0	37,891	37,425
Trophies, Awards & Refreshments		0	0	0	0
Football, Cricket, Sports etc Workshops		0	1,610	1,610	1,554
Exercise, Music and Yoga Classes Costs		0	0	0	0
Krishna Milan Kendra (KMK)		0	0	0	0
Religious Functions via Grants		0	0	0	0
Teachers & Examination Fees		0	0	0	0
Functions & Stalls Expenses		0	0	0	0
New Years Party Expenses	7.11	0	0	0	-100
Coach Hire & Transport Costs		0	0	0	0
		<u>82,667</u>	<u>1,690</u>	<u>84,358</u>	<u>54,081</u>

7.1 HALLS, ROOM AND UTENSILS HIRE & DAMAGES

Hall hire and catering income had increased in 2021 from £12,974 in 2020 to £26,059 due to the hall being re-opened following Covid-19. These events include weddings, religious events and funeral services. The net income for the hall hire was £8,118.

7.2 ANNUAL BBQ EVENT

	<u>31.12.21</u>	<u>31.12.20</u>
	£	£
Income - Ticket Sales	<u>0</u>	<u>0</u>
Less: Catering & Activity Expenses	0	0
SURPLUS/(DEFICIT)	<u>0</u>	<u>0</u>
* No event held due to COVID-19		

7.3 NAVRATRI FESTIVAL AND HAVAN

	£	£
Income		
Havan and Donations	995	6,148
Entrance Fees	1,138	0
Aarti Collection - Thali & Pledges	<u>1,196</u>	<u>791</u>
	3,329	6,939
Less: Expenses	<u>(75)</u>	<u>0</u>
SURPLUS/(DEFICIT)	<u>£3,254</u>	<u>£6,939</u>

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

7.4	<u>DIWALI PROGRAMME</u>	<u>31.12.21</u>	<u>31.12.20</u>
		£	£
	<u>Income</u>		
	Donations and Prizes	703	576
	Entrance Fees	0	0
	Charity Collections	0	0
	Raffle Ticket Sales	<u>0</u>	<u>0</u>
		703	576
	<u>Less: Expenses</u>	<u>(195)</u>	<u>0</u>
	<u>SURPLUS/(DEFICIT)</u>	<u>£508</u>	<u>£576</u>
	* Diwali donations		
7.5	<u>INDIAN REPUBLIC DAY CELEBRATION</u>	£	£
	<u>Income</u>		
	Donations	0	0
	Entrance Fees and Raffle Ticket Sales	<u>0</u>	<u>0</u>
		0	0
	<u>Less: Expenses</u>	<u>0</u>	<u>0</u>
	<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>0</u>
	* No event held due to COVID-19		
7.6	<u>JANMASTAMI FESTIVAL</u>	£	£
	<u>Income</u>		
	Donations and Collections	0	0
	Aarti Collection	<u>0</u>	<u>0</u>
		0	0
	<u>Less: Expenses</u>	<u>0</u>	<u>0</u>
	<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>£0</u>
	* No event held due to COVID-19		
7.7	<u>PARTNER CHARITY EVENT</u>	£	£
	<u>Income</u>		
	Annual Partner Charity Event	<u>25,721</u>	<u>12,316</u>
	<u>Less: Expenses</u>	0	0
	Partner Donations to NHS Hospital	<u>(26,551)</u>	<u>(12,500)</u>
	<u>SURPLUS/(DEFICIT)</u>	<u>(830)</u>	<u>(184)</u>
	*Donation income was used for a Covid-19 donation in India.		
7.8	<u>ONE OFF BPM EVENTS</u>	£	£
	<u>Income</u>		
	Sharadhanjali	1,646	2,452
	Childrens Parties	0	0
	Other Events (Norinam, Holi and others)	<u>217</u>	<u>0</u>
		1,863	2,452
	<u>Less: Expenses</u>		
	Sharadhanjali	0	0
	Children's Parties	0	0
	Other Events (Norinam, Holi and others)	<u>(94)</u>	<u>(81)</u>
		(94)	(81)
	<u>SURPLUS/(DEFICIT)</u>	<u>1,769</u>	<u>2,371</u>
	*Donation income received for the events held online and out of pocket expenses for expenditure		

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

	<u>31.12.21</u>	<u>31.12.20</u>
	£	£
7.9 <u>HANUMAN CHALISA & SHIV POOJA</u>		
Income		
Donations and Pledges	<u>1,772</u>	<u>250</u>
Less: Expenses	<u>0</u>	<u>0</u>
<u>SURPLUS/(DEFICIT)</u>	<u>£1,772</u>	<u>£250</u>
7.10 <u>SHRADH BHAJAN RECITAL PROGRAMME</u>	£	£
Income		
Donations and Aarti Collection	<u>935</u>	<u>0</u>
Less: Expenses	<u>0</u>	<u>0</u>
<u>SURPLUS/(DEFICIT)</u>	<u>£935</u>	<u>£0</u>
7.11 <u>NEW YEARS EVE PARTY</u>	£	£
Income		
Ticket Revenue	<u>0</u>	<u>45</u>
Less: Expenses	<u>0</u>	<u>100</u>
<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>£145</u>

* No event held due to COVID-19

* Due to COVID-19 many of the event were still cancelled however income was generated for most of these event that took place via the initiative of the management committee who had arranged virtual events primarily through Zoom and Facebook. Income assigned to these events was largely donation pledges made.

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****8 SUPPORT COSTS**

Activity **Basis of allocation**
 Management Support costs consisting of office costs of the Mandal including depreciation have been split between charitable and governance activities on the basis of estimated time spent, floor area and its usages as shown in the table below.

	<u>Governance</u> <u>Activities</u>	<u>Charitable</u> <u>Activities</u>	<u>Total</u> <u>Activities</u> <u>31.12.21</u>	<u>Total</u> <u>Activities</u> <u>31.12.20</u>
	£	£	£	£
Water Rates	24	216	240	628
Insurance	140	1,263	1,404	1,452
Electricity	280	2,516	2,796	3,068
Gas	108	969	1,077	1,806
Postage, Telephone and IT Costs	162	1,459	1,621	1,193
Printing Stationery Publicity and Advertising	13	119	132	108
Security Costs - Alarm	109	977	1,086	1,020
Management Meetings & AGM Expenses	0	0	0	35
Depreciation - Freehold Building	1,506	13,552	15,057	15,057
Depreciation - Fixtures and Fittings	1,844	16,594	18,438	16,991
Depreciation - Utensils	25	226	251	224
	<u>£4,210</u>	<u>£37,891</u>	<u>£42,102</u>	<u>£41,583</u>

9 GOVERNANCE COSTS

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

	<u>31.12.21</u> £	<u>31.12.20</u> £
Accountancy and Independent Examiners Fees	1,502	1,750
Professional & Legal Costs - Kitchen Extension	1,418	0
Bank Charges	128	0
Bad Debts Written Off	0	0
Support Costs (See Note 8)	4,210	4,158
	<u>£7,258</u>	<u>£5,908</u>

10 DESIGNATED INCOME FUNDS

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

	<u>31.12.21</u> £	<u>31.12.20</u> £
Charitable Causes	0	5,000
Kitchen and Outside Storage	60,000	30,000
India Relief Fund	0	25,000
Youth Development Project	5,000	0
Accessibility Project	3,000	0
Environmental and Carbon Reduction	4,000	0
Other Building Improvement and Maintenance Fund	0	10,000
IT (Website and Audio/Visual Displays)	7,000	3,500
	<u>£79,000</u>	<u>£73,500</u>

11 MOVEMENTS IN FUNDS

	<u>NOTE</u>	<u>AT</u> <u>01.01.21</u> £	<u>NET</u> <u>MOVEMENT</u> <u>IN FUNDS</u> £	<u>AT</u> <u>31.12.21</u> £
UNRESTRICTED FUNDS				
General Purpose Income Funds (See Page 6)		634,582	24,729	659,311
Transfer From Restricted Funds		158,860	0	158,860
Transfer To Designated Funds	10	<u>(73,500)</u>	<u>(5,500)</u>	<u>(79,000)</u>
		<u>719,942</u>	<u>19,229</u>	<u>739,171</u>
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	<u>73,500</u>	<u>5,500</u>	<u>79,000</u>
		<u>73,500</u>	<u>5,500</u>	<u>79,000</u>
RESTRICTED FUNDS				
Restricted Income Funds	13	177,563	7,206	184,768
Transfer From General Purpose Funds		<u>(158,860)</u>	<u>0</u>	<u>(158,860)</u>
		<u>18,703</u>	<u>7,206</u>	<u>25,908</u>
TOTAL FUNDS		<u>£812,145</u>	<u>£31,935</u>	<u>£844,079</u>

12 CAPITAL COMMITMENTS

At 31 December 2021, there were no material capital commitments for which provision has not been made in the accounts.

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021****13 RESTRICTED FUNDS' INCOME AND EXPENDITURE**

	(a) <u>KMK</u>	(b) <u>BPM Youth</u>	(c) <u>Woman's Network</u>	(d) <u>Restricted Donation Fund</u>	<u>31.12.21 TOTAL</u>	<u>31.12.20 TOTAL</u>
	£	£	£	£	£	£
INCOME						
Donations & Sponsors	2,375	0	75	1,501	3,951	5,901
Mandir Safe Donations	0	0	0	2,189	2,189	0
Fees & Sports Income	0	2,668	0	0	2,668	570
Functions, Events & Stalls Sales	0	0	861	0	861	12,316
New Years Party Collection	0	0	0	0	0	45
Woman's Network Income	0	0	0	0	0	0
Vrudh Samelan Collections	1,299	0	0	0	1,299	0
Bank Interest Received	0	2	0	0	2	0
Transfer of Bank Interest from Revaben Education Trust*	0	0	0	0	0	0
	<u>3,673</u>	<u>2,670</u>	<u>936</u>	<u>3,690</u>	<u>10,969</u>	<u>18,832</u>
LESS: EXPENSES						
Sports Activities, Hall Hire	0	1,375	0	0	1,375	0
Trophies & Refreshments	0	0	0	0	0	0
Football, Cricket & Other Sports	0	0	0	0	0	1,554
Catering Costs & Refreshments	0	0	0	0	0	0
Krish Milan Kendra Expenses	0	0	0	0	0	0
Religious Functions	0	0	0	0	0	0
Teachers & Examination Fees	0	0	0	0	0	0
Coach Hire & Transport Costs	0	0	0	0	0	0
Functions, Events & Stalls Expenses	0	0	80	0	80	12,500
New Years Party Expenses	0	0	0	0	0	-100
Printing, Stationery & Postage	0	235	0	0	235	0
Capital Expenditure & Maint'ce	0	0	0	2,073	2,073	692
Sundry & Cleaning Expenses	0	0	0	0	0	1,187
Donations Paid Out	0	0	0	0	0	0
Tfr of Surplus Restricted Funds	0	0	0	0	0	138,544
	<u>0</u>	<u>1,610</u>	<u>80</u>	<u>2,073</u>	<u>3,764</u>	<u>154,377</u>
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	3,673	1,060	856	1,617	7,205	(135,545)
BALANCES B/F						
AS AT 31 DECEMBER 2020	2,000	5,000	2,000	9,703	18,703	154,247
BALANCES C/F						
AS AT 31 DECEMBER 2021	<u>£5,673</u>	<u>£6,060</u>	<u>£2,856</u>	<u>£11,319</u>	<u>£25,908</u>	<u>£18,703</u>

Restricted Donation Funds include Temple Safe donations which must be used to either give to Charity or specific spends on the mandal such as the refurbishment where specific donations have been made for such a purpose. Payments to Charity Organisations will now form part of this category too.

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

14 TANGIBLE FIXED ASSETS	Land and Buildings	Furniture Fixtures & Equipment	Utensils	TOTAL
	£	£	£	£
COST				
At 1 January 2021	752,865	290,606	6,419	1,049,890
Additions in Year*	0	20,958	492	21,450
Disposals in Year	0	0	0	0
	<u>752,865</u>	<u>311,564</u>	<u>6,911</u>	<u>1,071,341</u>
DEPRECIATION				
At 31 December 2020	246,765	184,510	4,400	435,676
Charge for the Year	15,057	18,438	251	33,746
Written off on Disposals	0	0	0	0
	<u>261,822</u>	<u>202,949</u>	<u>4,651</u>	<u>469,422</u>
NET BOOK VALUE				
AT 31 DECEMBER 2021	<u>£491,043</u>	<u>£ 108,616</u>	<u>£ 2,260</u>	<u>£601,918</u>
AT 31 December 2020	<u>£506,100</u>	<u>£106,096</u>	<u>£2,018</u>	<u>£614,215</u>

* Additions in the year are broken down as follows; £21k of fixtures and fittings additions, £7k relates to the Kitchen extension, £8k relates to the intercom at front gates and upgrade of the CCTV system, and the balance was for laptops, loudspeaker and PA system.

15 DEBTORS AND PREPAYMENTS	31.12.21	31.12.20
	£	£
Insurance Prepaid	1,078	1,082
Gift Aid Rebate - Provision	2,311	1,212
Sponsors & Donations Outstanding	90	0
	<u>£3,480</u>	<u>£2,294</u>
16 BALANCES AT BANK	£	£
Barclays Bank - BPM Main Current Account	167,951	96,231
- BPM Main High Interest Account	54,403	54,398
- Donations Scheme Account	15,111	14,838
HSBC Bank - BPMYSA Youth Current Account	5,964	30,754
	<u>£243,429</u>	<u>£196,222</u>
17 CASH IN HAND	£	£
Cash In Hand - BPM Account	771	0
Cash In Hand - BPMYSA *	156	65
	<u>£927</u>	<u>£65</u>
*banked in 2022		
18 CREDITORS - amounts due within one year	£	£
Hall Hire Deposits and Payments in Advance	0	0
Hall Hire Refundable Deposits	1,000	300
Creditors - Monies outstanding to suppliers and expenses*	4,144	0
Accruals - provisions for costs incurred and invoiced later**	1,930	1,750
	<u>£7,074</u>	<u>£2,050</u>

*creditors outstanding as at the year end paid in 2022

**includes provision for accountancy fees for year ended 2021 and late expense claims

SHREE BIRMINGHAM PRAGATI MANDAL

England & Wales - Charity number 513210

Accounts

SHREE BIRMINGHAM PRAGATI MANDAL
(Registered Charity No: 513210)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020



ONYX ACCOUNTANTS
Onyx House,12 Phoenix Business Park
Avenue Close
Birmingham, B7 4NU

SHREE BIRMINGHAM PRAGATI MANDAL

Registered Charity No: 513210

CONTENTS

	<u>PAGE</u>
REPORT OF THE TRUSTEES	2 - 5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9 - 16

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

Shree Birmingham Pragati Mandal herein known as "the Mandal" has been constituted as a charity since 1982, and has been registered with the Charity Commission in England and Wales under Charity number 513210. The Charity Commissioners have now authorised the trustees to adopt the new constitution as from September 2017. The members were consulted on the draft prior to approval of this revised constitution.

Principal Address

10 Sampson Road, Sparkbrook, BIRMINGHAM B11 1JL

Trustees & Executive Committee

During 2020, the Exec team had continued to service the samaj in the same operational capacity. Roles were continued as per the previous year allowing us to develop the wider team during the 2020 year. The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2020 were:

Trust Board

Prabhubhai K. Chauhan	(Chairman)
Vinaybhai D. Parmar	(Vice Chair)
Anushkaben A. Parmar	(Secretary)
Rameshbhai G. Chouhan	(Trustee)
Nishaben M. Parmar	(Trustee)

Executive Team

Ramanbhai V. Bulsara	(CEO)
Kishorbhai D. Parmar	(Deputy CEO)
Jayantibhai A. Surti	(Deputy CEO)
Sarikaben P. Rama	(Secretary)
Artiben H. Chauhan	(Assistant Secretary)

Executive Support Committee

Umeshbhai Makwana	(Lead. Treasurer)
Sunilbhai N. Parmar	(Asst. Treasurer)
Jayselbhai K. Parmar	(Asst. Treasurer)
Harshaben P. Rama	(Internal Auditor)

The Council of Trustees and the Executive Committee Members are elected in accordance with the rules as laid down in the constitution. Their role is honorary and the committee members do not receive any remuneration whatsoever.

Professional Advisors

Independent Examiner:

Paresh Bodhani, ACMA
 Onyx Accountants Ltd
 Onyx House
 12 Phoenix Business Park
 Avenue Close
 BIRMINGHAM, B7 4NU

Solicitors:

Veale Wasbrough Vizards LLP
 Second Floor
 3 Brindley Place
 BIRMINGHAM
 B1 2JB

Bankers:

Barclays Bank Plc
 Shirley Branch
 201 Stratford Road
 Shirley, Solihull
 B90 3AT

Bankers:

HSBC Plc
 New Street Branch
 130 New Street
 BIRMINGHAM
 B2 4JU

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2020

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Shree Birmingham Pragati Mandal "BPM" is constituted as a charitable trust registered with the Charity Commission in 1982 under charity number 513210. It is governed by a deed of trust last updated in September 2017.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. Trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body regularly and are responsible for all decisions taken in relation to running of the organisation and the activities provided by the charity. To assist in the smooth running of the charity, the trustees have set up a management committee consisting of the executive team, management committee and sub-committees. The executive team and the management committee are delegated with the responsibility for the day-to-day management of the building, its facilities and events and to report back with recommendations to the trustees at predetermined joint consultation meetings.

Recruitment and appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek views and recommendations of the executive. Trustees believe this approach ensures that new trustees are respected members and also have the required skills, aptitude, management skills and knowledge of governance to carry out the role.

In selecting new trustees, we seek to identify people who attend events and functions organised by the charity and are willing to volunteer to help in broader community work organised by the charity. Potential trustees are invited to attend an interview and to attend trustee meetings as observers and will be given more details of the charities aims and activities and, if all trustees agree, they are then proposed as new trustees at the subsequent trustees meeting. This process allows due consideration of the persons eligibility, personal competence, specialist knowledge and skills.

Induction and Training of Trustees

Following appointment, new trustees are introduced to the new role and directed to the trust deed and policies and procedures adopted by the charity. Direction is given to a number of publications from the charity commission are also provided including the guidance of charities on the advancement of religion and public benefit and the welcome pack for Trustees. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk Management

Trustees assess the risks of the charity regularly at meetings and identify any major risks of concern and these are addressed appropriately. Trustees are satisfied that systems are in place to manage the risks that are identified. In particular, insurance cover is in place for buildings and contents as well as trustee liability insurance and these are kept under review annually. Proper criminal records bureau checks, supported by regularly reviewed policies are made for all those who work at BPM including those who work with children or other vulnerable groups within the organisation.

OBJECTIVES AND ACTIVITIES

The objective of the charity are set out in the charities trust deed and are summarised as follows:

Advancement of education,
 Relief of person suffering in conditions of need, hardship and distress,
 Advancement of Hindu religion,
 To advance the social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our Objectives

Our objectives are set out to reflect our faith and community aims. Our trustees review these as an ongoing exercise to ensure our objectives and activities continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our aims remain to provide a facility where our members can worship to provide a community facility for all members in the area of benefit. Our long-term ambition is to continue to build and provide first class facilities for all our members.

ACHIEVEMENTS AND PERFORMANCE

Overview

Year 2020, has been a very challenging year, not only for Birmingham Pragati Mandal, but the entire mankind throughout this world. Everyone has suffered in one way or the other, due to Covid-19 Pandemic. BPM's Trustees are extremely proud of the Executive Committee, the entire Management Committee and the Sub Committees, for their total commitment and efforts in keeping the Samaj hall running and also by keeping the community connected through various zoom events in 2020 through these critical times.

BPM Leadership team took the challenge in a very positive manner, and utilised and navigated through these very challenging and critical times, exceptional well.

Achievements

While BPM hall was restricted from all of its normal activities due to COVID-19. Major refurbishment plans were initiated:

- BPM hall, office, corridor and toilets were redecorated.
- Central Heating and Plumbing was upgraded to make it more efficient.
- Parts of electrical installations were completed and brought up to date.
- Renovation of the Kitchen to bring it up to modern standards of health and safety.

All this above work would have proved tricky during normal times and would have costed more.

In 2020, BPM applied and was successful for the Home Office Grant, for installing/upgrading security for Places of Worship. All subsequent work will be carried out in 2021.

Whilst BPM could not carry out its usual socialising events and programmes and income was low, BPM applied and received a Covid-19 Community Support Grant specifically to help charities keep their communities connected and to relieve loneliness for all ages. A total of £21,350.00 in funds was given to BPM, to put towards online activities and help pay for the running costs of the hall.

BPM had two instalments as below and had to report to the Grant Office on how this was being utilised:

1st instalment on 27 November 2020 - £10,675.00

2nd Instalment on 12 February 2021 - £10,675.00

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL (cont'd...)
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE - Cont'd

PERFORMANCE

BPM Hall could not carry out its normal activities in 2020, compared to 2019 with over 20 events, not including weddings, engagements and other hall hire. As a result of this we were not able to generate income from hall hire and other social, religious and cultural activities. This had a huge effect on BPM's finance and the running of the hall.

A number of members, especially the elderly living on their own, were beginning to feel lonely and approached the BPM Executive Team to start some sort of activities, even if they were on a small scale. The BPM Leadership Team with the support of the Technical IT Team, decided to subscribe to Zoom and bring to its members virtual activities online to help tackle the feeling of loneliness in the comfort of people's homes during these unprecedented times.

The Covid-19 Community Support Grant helped, and BPM were able to use the first half of this funding to celebrate our main Hindu festivals online, such as Satyanaran Katha and Chhokra Punjan. Plus, our biggest event of the year - Navratri, where for 8 nights the garba group entertained our Samaj members and other communities with live music and singing to celebrate this festival in the comfort of peoples' own homes every night, using their own value time and rehearsing for hours to ensure it all went smoothly. Not only did this event bring the community together, but it also gave confidence to youngsters to get involved, from home alongside their parents and families, some displayed their interests and talents in either singing garba songs or playing instruments live on zoom in front of others. The BPM Leadership would like to encourage these youngsters and many more to participate in the future when hopefully Navartri can be celebrated back in BPM hall.

BPM held a Diwali Programme with music and singing, along with a children's and adult rangoli competition and prizes were awarded for the most creative entries. BPM also provided an online bereavement congregation service for its members to pay respect to the family who lost loved ones during 2020 and a weekly socialising and bhajan singing group was held every Tuesday, where many had an opportunity to sing bhajans and display their talents in singing on zoom.

All these events went a long way in connecting our members online and easing the feeling of loneliness amongst all ages. The remainder of the Community Support Grant was to be spent by March 2021 and how it was spent will be explained in the 2021 accounts.

BPM did a worthy and noble job of collecting money for our NHS heroes through donations from the public on Zoom, and added from its own donation account £200.00 to the sum. A total sum of £12,500.00 was then donated to the University Hospital Birmingham - NHS Foundation Trust, to purchase IPADS for Covid-19 patients in the ICU to keep in touch with their families and loved ones.

FINANCIAL REVIEW

BPM income was down from £159,341 (2019) compared to £74,587 (2020). Even though the hall was out of bounds, with the public's kind donations to BPM and events done from home, we were still able to cover our expenditure for the year, ie. Maintenance, renovation costs, utility bills, etc, whilst still raising money and donating £12,500 towards our NHS which comes under expenditure.

BPM's current bank balance remains healthy at £196,222 (2020) compared to last years of £208,029 (2019). We will endeavour to monitor this closely in 2021/2022 whilst we come out of Covid-19 fully.

BPM biggest achievement was to clear all backlog of Gift Aid Claims as below:

Year 2018-----	£1,496.33
Year 2019-----	£7,701.13
Year 2020-----	£13,506.69

No outstanding Gift Aid claims right up to December 2020.

VOTE OF THANKS

The Board of Trustees greatly recognise the support of all its volunteers and teams who have contributed to BPM, especially during these challenging times and for bringing our community together in these very difficult times.

Special Thanks goes to the Executive Team, Treasury Team, Technical IT Team, Rasoi Team, Garba and Cultural Team, BPM Women's Network Team, Maintenance and Projects Team, and all the other committee members and co-opt members.

We would also like to thank all our community members and stakeholders for supporting BPM whilst we brought to you, special online events during 2020 and for all your kind donations to keep BPM Hall going and running for years to come.

BPM will always be indebted to you for all your support, passion and dedication towards our BPM community and hall.

FUTURE IMPROVEMENT PROPOSALS - Year 2021/2022:-

- To extend the back area near the kitchen and lean two to install an industrial size dishwasher. This will enable BPM to reduce their carbon footprint by utilising the use of steel dinner plates, glass tumblers, steel spoons, compared to single use plastic plates, plastic spoons, plastic cups, etc.
- Investing in industrial appliances for the Kitchen to make the lives of the Rasoi team more efficient when preparing/ heating up food for weddings, -- functions and future BPM events, etc.
- Upgrading of the Security Cameras and associated equipment in and around BPM premises
- Redecorating PA system room and small utility room first floor.

RESERVES POLICY

The BPM reserves policy remains unchanged ensuring enough funds to meet operating costs for a period of six months which we believe amounts to £50,000. This is currently held in a high interest bank account. The charity has no long-term investments. Money in accounts are held in either current or deposit accounts. The interest earned is retained.

SHREE BIRMINGHAM PRAGATI MANDAL
REPORT OF THE TRUSTEES TO THE MEMBERS OF SHREE BIRMINGHAM PRAGATI MANDAL (cont'd...)
FOR THE YEAR ENDED 31 DECEMBER 2020


ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees and Executive Committee of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view the Trustees and Executive Committee should follow best practice and:

- a select suitable accounting policies and apply them consistently;
- b make judgement and estimates that are reasonable and prudent;
- c follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- d prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees and Executive Committee are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the financial statements comply with the Charity Law. They are also responsible for health and safety the Charity's assets, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees on 5th September 2021

by  Prabhuhai K. Chauhan - Chairman of Trustees

SHREE BIRMINGHAM PRAGATI MANDAL
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE BIRMINGHAM PRAGATI MANDAL
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the Shree Birmingham Pragati Mandal for the year to 31 December 2020 which are set out on pages 7 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year under section 145(1)(a) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed by a person listed under section 145(4).

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(1)(a) of the Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
 PARESH BODHANI, ACMA
 Chartered Management Accountant

5th September 2021

ONYX ACCOUNTANTS
 Onyx House
 12 Phoenix Business Park
 BIRMINGHAM B7 4NU

SHREE BIRMINGHAM PRAGATI MANDAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary income	2	32,522	5,901	38,423	35,120
Investment income	3	43	0	43	170
Incoming Resources from Charitable Activities					
Community and Religious Activities	4	23,191	12,931	36,122	123,841
Other Incoming Resources	5	0	0	0	210
TOTAL INCOMING RESOURCES		55,756	18,832	74,588	159,341
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds:					
Costs of generating voluntary income	6	10,755	1,879	12,634	8,990
Charitable activities	7	40,127	13,954	54,081	88,275
Governance costs	9	5,908	0	5,908	6,324
TOTAL RESOURCES EXPENDED		56,790	15,833	72,623	103,589
NET INCOMING RESOURCES FOR THE YEAR		(1,034)	2,999	1,965	55,752
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		635,616	174,564	810,180	754,428
TRANSFER BETWEEN FUNDS		158,860	(158,860)	0	0
TOTAL FUNDS CARRIED FORWARD		£793,442	£18,703	£812,145	£810,180


The notes set out on pages 9 to 16 form part of these accounts

SHREE BIRMINGHAM PRAGATI MANDAL**BALANCE SHEET AS AT 31 DECEMBER 2020**

	<u>NOTES</u>	<u>31.12.20</u>		<u>31.12.19</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	14		614,214		588,092
<u>CURRENT ASSETS</u>					
Stock of Plates			1,400		1400
Debtors and Prepaid Expenses	15		2,294		18,664
Balances at Bank	16		196,222		208,029
Cash in Hand			65		87
			<u>199,981</u>		<u>228,180</u>
<u>LESS: CURRENT LIABILITIES</u>					
Creditors - amounts due within one year	18		<u>2,050</u>		<u>6,092</u>
			<u>2,050</u>		<u>6,092</u>
<u>NET CURRENT ASSETS</u>			<u>197,931</u>		<u>222,088</u>
<u>NET ASSETS</u>			<u><u>£812,145</u></u>		<u><u>£810,180</u></u>
REPRESENTED BY:					
<u>FUNDS</u>					
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Income Funds (Page 7)	11		719,942		567,115
Designated Income Funds	10/11		<u>73,500</u>		<u>68,500</u>
			793,442		635,615
<u>RESTRICTED FUNDS</u>					
Restricted Income Funds (Page 7)	11/13		18,703		174,565
<u>TOTAL FUNDS</u>			<u><u>£812,145</u></u>		<u><u>£810,180</u></u>

Approved by the Executive Committee on 5th September 2021 and signed on its behalf by:


 Ramanbhai V Bulsara - CEO


 Prabhubhai K. Chauhan - Chairman of Trustees

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020****1 ACCOUNTING POLICIES****a BASIS OF PREPARATION**

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Accounting Practice (SORP), 'Accounting and Reporting for Charities' published in January 2015 and applicable accounting standards.

b FUND ACCOUNTING

General funds are unrestricted funds which are available for use at discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes; and the Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each of such restricted fund is set out in the notes to the financial statements.

c INCOMING RESOURCES

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

d RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

e TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. The depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, with the exception of Freehold Land, by equal annual instalments as under:

Freehold Buildings	Over 50 Years
Utensils	10% Reducing Balance Method
Furniture & Fixtures	10% Reducing Balance Method
Furniture Fixtures and Equipment	25% Reducing Balance Method

f RESERVES POLICY

The Trustees and the Executive Committee, review the reserves policy which include a consideration of the nature of the income and expenditure streams, the requirement to match variable income with fixed commitments and a consideration of nature of the reserves. This review allows the trustees to manage the Charity efficiently and to ensure that sufficient resources are available to provide uninterrupted services after setting aside, out of general fund, reasonable funds in respect of specific expenditure which is envisaged in the ensuing year.

g TAX STATUS

The charity has a nil tax status.

2 VOLUNTARY INCOME

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
Temple Donations and Collections	11,141	0	11,141	16,534
Shrajanjali / Beswanu	280	0	280	3,480
Other Donations, Sponsors and Grants	11,175	5,901	17,076	10,734
Gift Aid Income Tax Reclaim Provision	9,925	0	9,925	4,372
	<u>32,522</u>	<u>5,901</u>	<u>38,423</u>	<u>35,120</u>

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Other donations, sponsors and grants of £17,076 was for maintenance donations that to be used to spend against the temple entrance project of £5,901 and a covid grant of £10,675. The £11,141 was made up of general donations during events held virtually and mandir safe donations.

The restricted funds donations of £5,901 consists of sponsorship and donations for the shanti room building project and general building works. This is detailed in Restricted Funds incomes in note 13.

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

3 INVESTMENT INCOME	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
Bank Deposits Interest	43	0	43	170
	<u>43</u>	<u>0</u>	<u>43</u>	<u>170</u>

Interest receivable from bank deposit accounts in the year for both funds are not subject to corporation tax owing to the Charitable Status of the Mandal

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<u>COMMUNITY AND RELIGIOUS ACTIVITIES</u>	<u>NOTES</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
Halls, Rooms, Catering and Utensils Hire	7.1	12,974	0	12,974	63,601
Annual BBQ Event	7.2	0	0	0	8,650
Navratri Festival and Havan Income	7.3	6,939	0	6,939	6,442
Diwali Programme Income	7.4	576	0	576	4,573
Indian Republic Day Income	7.5	0	0	0	0
Janmastmi Festival Income	7.6	0	0	0	909
Partner Charity Event	7.7	0	12,316	12,316	0
One Off BPM Events	7.8	2,452	0	2,452	3,892
Hanuman Chalisa & Shiv Pooja	7.9	250	0	250	3,690
Shaadh Bhajan Recital Programme	7.10	0	0	0	3,490
Sponsorship		0	0	0	0
Fees & Sports Income		0	570	570	898
Functions & Stalls Sales		0	0	0	835
New Years Party Collection	7.11	0	45	45	14,356
Vrudh Samelan Collections		0	0	0	7,232
Woman's Network Income		0	0	0	5,275
		<u>23,191</u>	<u>12,931</u>	<u>36,122</u>	<u>123,841</u>

5 OTHER INCOMING RESOURCES	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
Registry Wedding Service Income	0	0	0	210
	<u>0</u>	<u>0</u>	<u>0</u>	<u>210</u>

6 COST OF GENERATING VOLUNTARY INCOME

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>31.12.20</u> £	<u>Total Funds</u> <u>31.12.19</u> £
Maintenance of the Hall	10,755	1,879	12,634	8,990
	<u>10,755</u>	<u>1,879</u>	<u>12,634</u>	<u>8,990</u>

The above includes repairs when refurbishing the toilets and kitchen, inspection and testing of all wiring and plumbing costs
The restricted amount of £1,879 includes cleaning and plumbing costs for hall refurbishment

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7	CHARITABLE ACTIVITIES	NOTES	Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds	31.12.20	31.12.19
EXPENDITURE			£	£	£	£
	Annual BBQ Event	7.2	0	0	0	6,446
	Navratri Festival and Havan	7.3	0	0	0	377
	Diwali Programme	7.4	0	0	0	4,398
	Indian Republic Day	7.5	0	0	0	0
	Janmastami Festival	7.6	0	0	0	0
	Partner Charity Event (Excl Donations)	7.7	0	12,500	12,500	1,680
	One Off BPM Events	7.8	81	0	81	1,100
	Hanuman Chalisa & Shiv Pooja	7.9	0	0	0	858
	Shradh Bhajan Costs	7.10	0	0	0	0
	Appreciation Meal Costs - Committee Members		0	0	0	0
	Hall, Catering & Event Mgt Costs		2,446	0	2,446	20,198
	Repairs Renewals and Maintenance - Moved to Note 6		0	0	0	0
	Capital Expenditure and Maintenance Costs		0	0	0	0
	Cleaning Hygiene Garden and Refuse		175	0	175	2,823
	Support Costs	8	37,425	0	37,425	35,425
	Trophies, Awards & Refreshments		0	0	0	0
	Football, Cricket, Sports etc Workshops		0	1,554	1,554	906
	Exercise, Music and Yoga Classes Costs		0	0	0	0
	Krishna Milan Kendra		0	0	0	0
	Religious Functions via Grants		0	0	0	0
	Teachers & Examination Fees		0	0	0	0
	Functions & Stalls Expenses		0	0	0	513
	New Years Party Expenses	7.11	0	(100)	(100)	9,738
	Coach Hire & Transport Costs		0	0	0	3,814
			<u>40,127</u>	<u>13,954</u>	<u>54,081</u>	<u>88,275</u>

7.1 **HALLS, ROOM AND UTENSILS HIRE & DAMAGES**

Hall hire and catering income had fallen in 2020 to £12,974 compared to £63,601 in 2019, due to COVID-19. This income was in relation to events held early 2020 such as weddings, religious events and funeral services. The net income for the hall hire was £10,353.

7.2 **ANNUAL BBO EVENT**

	31.12.20	31.12.19
	£	£
Income - Ticket Sales	0	8,650
Less: Catering & Activity Expenses	0	(6,446)
SURPLUS/(DEFICIT)	<u>0</u>	<u>2,204</u>

* No event held due to COVID-19

7.3 **NAVRATRI FESTIVAL AND HAVAN**

	£	£
Income		
Havan and Donations	6,148	2,878
Entrance Fees	0	1,284
Aarti Collection - Thali & Pledges	791	2,280
	<u>6,939</u>	<u>6,442</u>
Less: Expenses	0	(377)
SURPLUS/(DEFICIT)	<u>£6,939</u>	<u>£6,065</u>

* No event held due to COVID-19, event was held virtually hence no entrance fee income

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

7.4	<u>DIWALI PROGRAMME</u>	31.12.20	31.12.19
		£	£
	<u>Income</u>		
	Donations and Prizes	576	4,573
	Entrance Fees	0	0
	Charity Collections	0	0
	Raffle Ticket Sales	0	0
		<u>576</u>	<u>4,573</u>
	Less: Expenses	0	(4,398)
	<u>SURPLUS/(DEFICIT)</u>	<u>£576</u>	<u>£175</u>
	* Diwali donations		
7.5	<u>INDIAN REPUBLIC DAY CELEBRATION</u>	£	£
	<u>Income</u>		
	Donations	0	0
	Entrance Fees and Raffle Ticket Sales	0	0
		<u>0</u>	<u>0</u>
	Less: Expenses	0	0
	<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>0</u>
	* No event held due to COVID-19		
7.6	<u>JANMASTAMI FESTIVAL</u>	£	£
	<u>Income</u>		
	Donations and Collections	0	828
	Aarti Collection	0	81
		<u>0</u>	<u>909</u>
	Less: Expenses	0	0
	<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>£909</u>
	* No event held due to COVID-19		
7.7	<u>PARTNER CHARITY EVENT</u>	£	£
	<u>Income</u>		
	Annual Partner Charity Event	12,316	1,680
	Less: Expenses	0	0
	Partner Donations to NHS Hospital	(12,500)	(1,680)
	<u>SURPLUS/(DEFICIT)</u>	<u>(184)</u>	<u>0</u>
	*Donation income was for PPE and these donations were paid to University Hospital of Birmingham (NHS)		
7.8	<u>ONE OFF BPM EVENTS</u>	£	£
	<u>Income</u>		
	Katha & Chhokra Pooja on Zoom*	2,452	384
	Childrens Parties	0	835
	Other Events (Norinam, Kitchi and others)	0	3,509
		<u>2,452</u>	<u>4,727</u>
	Less: Expenses		
	Satyanaran Katha / Mataji Mandir (2014)	0	0
	Children's Parties	0	(513)
	Other Events (Norinam, Kitchi and others)	(81)	(1,100)
		<u>(81)</u>	<u>(1,613)</u>
	<u>SURPLUS/(DEFICIT)</u>	<u>2,371</u>	<u>3,114</u>
	*Donation income received for the events held online and out of pocket expenses for expenditure		

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>31.12.20</u>	<u>31.12.19</u>
	£	£
7.9 HANUMAN CHALISA & SHIV POOJA		
<u>Income</u>		
Donations and Pledges	250	3,690
<u>Less: Expenses</u>	0	(858)
<u>SURPLUS/(DEFICIT)</u>	<u>£250</u>	<u>£2,832</u>
7.10 SHRADH BHAJAN RECITAL PROGRAMME	£	£
<u>Income</u>		
Donations and Aarti Collection	0	3,490
<u>Less: Expenses</u>	0	0
<u>SURPLUS/(DEFICIT)</u>	<u>£0</u>	<u>£3,490</u>
7.11 NEW YEARS EVE PARTY	£	£
<u>Income</u>		
Ticket Revenue	45	14,356
<u>Less: Expenses</u>	100	(9,738)
<u>SURPLUS/(DEFICIT)</u>	<u>£145</u>	<u>£4,618</u>

*Additional revenue received from 2019 NYE party and the expenses was a correction to a prior year claim

* Due to COVID-19 many of the event were cancelled however income was generated for most of these event that took place via the initiative of the management committee who had arranged virtual events primarily through Zoom and Facebook. Income assigned to these events was largely donation pledges made.

This year partner charity event was an appeal that BPM had instigated for PPE. These donations were then paid to the University of Hospital of Birmingham (NHS) towards PPE

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8 SUPPORT COSTS

Activity

Basis of allocation

Management

Support costs consisting of office costs of the Mandal including depreciation have been split between charitable and governance activities on the basis of estimated time spent, floor area and its usages as shown in the table below.

	<u>Governance</u> <u>Activities</u>	<u>Charitable</u> <u>Activities</u>	<u>Total</u> <u>Activities</u> <u>31.12.20</u>	<u>Total</u> <u>Activities</u> <u>31.12.19</u>
	£	£	£	£
Water Rates	63	566	628	1,682
Insurance	145	1,307	1,452	1,454
Electricity	307	2,761	3,068	2,632
Gas	181	1,626	1,806	2,274
Postage, Telephone and IT Costs	119	1,074	1,193	1,389
Printing Stationery Publicity and Advertising	11	97	108	0
Security Costs - Alarm	102	918	1,020	2,108
Management Meetings & AGM Expenses	4	32	35	0
Depreciation - Freehold Building	1,506	13,552	15,057	15,057
Depreciation - Fixtures and Fittings	1,699	15,291	16,991	12,516
Depreciation - Utensils	22	202	224	249
	<u>£4,158</u>	<u>£37,425</u>	<u>£41,583</u>	<u>£39,361</u>

9 GOVERNANCE COSTS

Accountancy and Independent Examiners Fees
Legal Costs - Community Documentation
Bank Charges
Bad Debts Written Off
Support Costs (See Note 8)

	<u>31.12.20</u>	<u>31.12.19</u>
	£	£
Accountancy and Independent Examiners Fees	1,750	1,750
Legal Costs - Community Documentation	0	558
Bank Charges	0	80
Bad Debts Written Off	0	0
Support Costs (See Note 8)	4,158	3,936
	<u>£5,908</u>	<u>£6,324</u>

10 DESIGNATED INCOME FUNDS

This represents the committed expenditure (as per accounting policy note 1f) as agreed and approved by the trustees and management committee, as under:

	<u>31.12.20</u>	<u>31.12.19</u>
	£	£
Charitable Causes	5,000	5,000
Proposed Side Storage / Kitchen	30,000	0
India Relief Fund	25,000	0
Other Building Improvement and Maintenance Fund	10,000	60,000
Telephony & Website Development	3,500	3,500
	<u>£73,500</u>	<u>£68,500</u>

11 MOVEMENTS IN FUNDS

	<u>NOTE</u>	<u>AT</u> <u>01.01.20</u>	<u>NET</u> <u>MOVEMENT</u> <u>IN FUNDS</u>	<u>AT</u> <u>31.12.20</u>
		£	£	£
UNRESTRICTED FUNDS				
General Purpose Income Funds (See Page 6)		635,616	(1,034)	634,582
Transfer From Restricted Funds		0	158,860	158,860
Transfer To Designated Funds	10	<u>(68,500)</u>	<u>(5,000)</u>	<u>(73,500)</u>
		567,116	152,826	719,942
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	<u>68,500</u>	<u>5,000</u>	<u>73,500</u>
		68,500	5,000	73,500
RESTRICTED FUNDS				
Restricted Income Funds	13	174,565	2,999	177,563
Transfer From General Purpose Funds		0	(158,860)	(158,860)
		<u>174,565</u>	<u>(155,861)</u>	<u>18,703</u>
TOTAL FUNDS		<u>£810,180</u>	<u>£1,965</u>	<u>£812,145</u>

12 CAPITAL COMMITMENTS

At 31 December 2020, there were no material capital commitments for which provision has not been made in the accounts.

SHREE BIRMINGHAM PRAGATI MANDAL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020****13 RESTRICTED FUNDS' INCOME AND EXPENDITURE**

	(a) <u>Gujarati Education</u>	(b) <u>KMK</u>	(c) <u>BPM Youth</u>	(d) <u>Woman's Network</u>	(e) <u>Revaben Education</u>	(f) <u>Restricted Donation Fund</u>	<u>31.12.20 TOTAL</u>	<u>31.12.19 TOTAL</u>
	£	£	£	£	£	£	£	£
INCOME								
Donations & Sponsors	0	0	(100)	0	0	6,001	5,901	10,734
Mandir Safe Donations	0	0	0	0	0	0	0	0
Fees & Sports Income	0	0	570	0	0	0	570	898
Functions, Events & Stalls Sales	0	0	0	12,316	0	0	12,316	835
New Years Party Collection	0	0	45	0	0	0	45	14,356
Woman's Network Income	0	0	0	0	0	0	0	5,275
Vrudh Samelan Collections	0	0	0	0	0	0	0	7,232
Bank Interest Received	0	0	0	0	0	0	0	0
Transfer of Bank Interest from Revaben Education Trust*	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>515</u>	<u>12,316</u>	<u>0</u>	<u>6,001</u>	<u>18,832</u>	<u>39,328</u>
LESS: EXPENSES								
Sports Activities, Hall Hire	0	0	0	0	0	0	0	0
Trophies & Refreshments	0	0	0	0	0	0	0	0
Football, Cricket & Other Sports	0	0	1,554	0	0	0	1,554	906
Catering Costs & Refreshments	0	0	0	0	0	0	0	0
Krish Milan Kendra Expenses	0	0	0	0	0	0	0	0
Religious Functions	0	0	0	0	0	0	0	0
Teachers & Examination Fees	0	0	0	0	0	0	0	0
Coach Hire & Transport Costs	0	0	0	0	0	0	0	3,814
Functions, Events & Stalls Expenses	0	0	0	12,500	0	0	12,500	513
New Years Party Expenses	0	0	(100)	0	0	0	(100)	9,738
Printing, Stationery & Postage	0	0	0	0	0	0	0	0
Capital Expenditure & Maint'ce	0	0	0	0	0	692	692	0
Sundry & Cleaning Expenses	0	0	0	0	0	1,187	1,187	0
Transfer of Bank Interest	0	0	0	0	0	0	0	0
Tfr of Surplus Restricted Funds	13,503	42,458	42,681	9,981	10,000	19,921	138,544	0
	<u>13,503</u>	<u>42,458</u>	<u>44,135</u>	<u>22,481</u>	<u>10,000</u>	<u>21,800</u>	<u>154,377</u>	<u>14,970</u>
RESTRICTED FUNDS'								
SURPLUS/(DEFICIT) IN YEAR	(13,503)	(42,458)	(43,620)	(10,165)	(10,000)	(15,799)	(135,545)	24,358
BALANCES B/F								
AS AT 31 DECEMBER 2019	13,503	44,458	48,620	12,165	10,000	25,502	154,247	131,057
BALANCES C/F								
AS AT 31 DECEMBER 2020	<u>£0</u>	<u>£2,000</u>	<u>£5,000</u>	<u>£2,000</u>	<u>£0</u>	<u>£9,703</u>	<u>£18,703</u>	<u>£155,416</u>

*NOTE: The Revaben Education Trust Bank Account has been, with the agreement of the family been transferred to the Main BPM unrestricted funds, as per the wishes of the donor.

Restricted Donation Funds include Temple Safe donations which must be used to either give to Charity or specific spends on the mandal such as the refurbishment where specific donations have been made for such a purpose. Payments to Charity Organisations will now form part of this category too.

SHREE BIRMINGHAM PRAGATI MANDAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14 TANGIBLE FIXED ASSETS

	<u>Land and Buildings</u>	<u>Furniture Fixtures & Equipment</u>	<u>Utensils</u>	<u>TOTAL</u>
	£	£	£	£
COST				
At 1 January 2020	752,865	232,212	6,419	991,496
Additions in Year*	0	58,394	0	58,394
Disposals in Year	0	0	0	0
	<u>752,865</u>	<u>290,606</u>	<u>6,419</u>	<u>1,049,890</u>
DEPRECIATION				
At 31 December 2019	231,708	167,520	4,176	403,404
Charge for the Year	15,057	16,991	224	32,272
Written off on Disposals	0	0	0	0
	<u>246,765</u>	<u>184,511</u>	<u>4,400</u>	<u>435,676</u>
NET BOOK VALUE				
AT 31 DECEMBER 2020	<u>£506,100</u>	<u>£ 106,095</u>	<u>£ 2,019</u>	<u>£614,214</u>
AT 31 December 2019	<u>£521,157</u>	<u>£64,692</u>	<u>£2,242</u>	<u>£588,092</u>

* Additions in the year are broken down as follows; for the £58k fixtures and fittings, £51k relates to the Kitchen & Toilets renovation
· £2k related to equipment purchased such as freezers and rotli machine and £5k was for Jewellery purchased for Goddesses.

15 DEBTORS AND PREPAYMENTS

	<u>31.12.20</u>	<u>31.12.19</u>
	£	£
Insurance Prepaid	1,082	1,134
Gift Aid Rebate - Provision	1,212	14,779
Sponsors & Donations Outstanding	0	2,751
	<u>£2,294</u>	<u>£18,664</u>

16 BALANCES AT BANK

	£	£
Barclays Bank - BPM Main Current Account	96,231	130,176
- BPM Main High Interest Account	54,398	54,355
- Donations Scheme Account	14,838	4,511
HSBC Bank - BPMYSA Youth Current Account	30,754	18,987
	<u>£196,222</u>	<u>£208,029</u>

17 CASH IN HAND

	£	£
Cash In Hand - BPM Account	0	0
Cash In Hand - BPMYSA *	65	87
	<u>£65</u>	<u>£87</u>

*banked in 2021

18 CREDITORS - amounts due within one year

	£	£
Hall Hire Deposits and Payments in Advance	0	0
Hall Hire Refundable Deposits	300	400
Creditors - Monies outstanding to suppliers and committee members*	0	3,182
Accruals - provisions for costs incurred and invoiced later**	1,750	2,510
	<u>£2,050</u>	<u>£6,092</u>

*no creditors outstanding as at the year end

**includes provision for accountancy fees for year ended 2020

