

JAIN SAMAJ - MANCHESTER

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

Registered Charity No. 511076 (England and Wales)

JAIN SAMAJ - MANCHESTER

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

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**JAIN SAMAJ - MANCHESTER
ASSOCIATION INFORMATION**

Community Established	1980
Legal Nature:	Unincorporated Association
Constitution Adopted	20 September 1980
Constitution Amended	September 1997, February 1999 and June 2012
Charity Registered	23 February 1981
Registered Number	511076 (England and Wales)
Trustee Board as at the date of the Report	All served for the entire period from 1 January 2024 to the date of this report unless otherwise indicated.
(a) Executive Committee	Mr Hiren Vora (President) Mr Nitesh Shah (Vice President) Mr Nehal Mehta (Secretary) Mehul Mehta (Joint Secretary) Falguni Mehta (Treasurer) Mrs Jyotsna Patel (Religious Secretary)
(b) Other Trustees	Piyush G Mehta Manoj Mehta Mrs Saroj Patel Mr Pinal Shah Mr Kiran N Mehta Mr Sailesh Mehta
Building Trustees:	Nehal Mehta Suresh Mehta Kiran N Mehta Ajay Patel Piyush H Mehta Rajesh Patel Sukan Shah
Charity Office	Flat 2 8 Carrwood Road Bramhall, Stockport SK7 3GR
Principal Establishment	669 Stockport Road Longsight, Manchester M12 4QE
Bankers	A) Bank of India 182 Soho Road, Handsworth Birmingham B21 9LP B) Lloyds Bank C) CAF Bank D) Pay Pal
Honorary Independent Examiner	D. Chothani c/o DBF Associates South Cheetham Business Centre 10 Park Place Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024

This report is prepared in accordance with the Association's constitution and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

Objects

The trust deed defines the charity's objects as being:

- 1 To promote and advance the Jain Religion.
- 2 To provide appropriate facilities for religious worship, to celebrate religious festivals and to organise meetings and lectures.
- 3 To educate the children of members in the Jain Religion and their mother tongue.
- 4 To provide relief for the followers of the Jain Religion who are in necessitous circumstances.
- 5 To promote the benefit of the local communities in Manchester regarding social welfare, recreation and other leisure activities.
- 6 To promote any charitable purpose throughout the world.

Public Benefit

The trustees believe that, in providing the various religious events during the year free to all participants, they are fulfilling their public benefit obligations as required under Section 4 of the Charities Act 2011 and the subsequent guidance published by the Charity Commission.

Organisation

The members of the community elect a trustee board at the Annual General Meeting each year. The board consists of fifteen members, as listed on page 1. In turn, the board elects an executive committee comprising the honorary officers of the trust and also listed on page 1.

The committee as a whole has the responsibility to manage the day-to-day operations of the charity and its activities. It manages the charity collectively by holding regular meetings throughout the year.

The committee as a whole manages the risks to which the charity is exposed collectively. Suitable controls and procedures have been implemented to mitigate these risks.

The charity's buildings have seven titleholders, comprising the seven individuals named on page 1. None of the so-called building trustees plays any part in the actual management of the charity.

Achievements

The charity provided weekly religious services in the year, subject to the Government's Covid 19 restrictions. In addition, the various festivals were celebrated with enthusiasm by the community, again subject to the above restrictions.

JAIN SAMAJ - MANCHESTER

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Financial Review

In respect of the association's unrestricted funds, a surplus of 73,761 was achieved for the year. In respect of the association's restricted funds a surplus of £198,618 was achieved for the year.

Future Plans

The trustees anticipate the further development of the structural facilities just as soon as funds permit, in addition to the provision of extra facilities within the existing structure. The trustees are also giving serious consideration to the conversion of the charity from a charitable trust to a charitable incorporated organisation (CIO) now that the statutory powers are available.

Reserves Policy

The charity's free reserves amount to £73,761. These represent over two years unrestricted expenditure. The trustees' target is to hold sufficient free reserves to be able to cover twelve months unrestricted expenditure in a normal year.

Investment Policy

All liquid assets of the trust are invested in fixed deposits and risk -free investments.

Trustees' Declaration

In accordance with charity law, as trustees, we certify that:-

So far as we are aware, there is no relevant financial information of which the charity's Independent Examiner is unaware.

We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the association during 2008 and he has expressed his willingness to continue in that capacity.

Approval of the Report

This report has been prepared in accordance with the Charities SORP (FRS 102) -Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 11th May 2025 and is signed on their behalf by:-
Hiren Vora (President) and Falguni Mehta (Treasurer).

Date: 11/05/2025

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees 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 year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
JAIN SAMAJ - MANCHESTER (CHARITY NUMBER 511076 ENGLAND AND WALES)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2024 as set out on pages 6 and 7 together with the notes on pages 8 to 14.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation 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 no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.



Date 12/10/2025

.....
DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

JAIN SAMAJ - MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**


	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Incoming Resources from:				
Charitable Activities	3	4,360		4,360
Other Sources	4	99,451	123,728	223,179
Total Incoming Resources		<u>103,811</u>	<u>123,728</u>	<u>227,539</u>
Resources Expended on:				
Raising Funds	5	-	-	-
Charitable Activities	6	136,600	338,515	475,115
Total Resources Expended		<u>136,600</u>	<u>338,515</u>	<u>475,115</u>
Exceptional Item (Receipt)	6		-	
Net Incoming Resources		(32,789)	(214,787)	(247,576)
Transfer between Funds	7			-
Net Incoming Resources after Transfer		<u>(32,789)</u>	<u>(214,787)</u>	<u>(247,576)</u>
Total funds at 1 January 2024		<u>106,550</u>	<u>2,051,043</u>	<u>2,157,593</u>
Total funds at 31 December 2024		<u>73,761</u>	<u>1,836,256</u>	<u>1,910,017</u>

JAIN SAMAJ - MANCHESTER

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
<u>FIXED ASSETS</u>				
Tangible Fixed Assets	8	-	1,583,233	1,583,233
<u>CURRENT ASSETS</u>				
Cash at Bank & In Hand		272,880	53,904	326,784
TOTAL ASSETS		272,880	1,637,137	1,910,017
<u>LESS: CURRENT LIABILITIES</u>				
	12			
<u>LESS: MEDIUM TERM LIABILITIES</u>				
Loans		-	-	-
NET ASSETS		272,880	1,637,137	1,910,017
<u>UNRESTRICTED FUNDS</u>				
General Fund	9	73,761	-	73,761
Designated Fund	9	10,468	-	10,468
Total		84,229	-	84,229
<u>RESTRICTED FUNDS</u>				
Building Fund	10	-	1,782,352	1,782,352
Jiv Daya Fund	10	-	6,817	6,817
Education Fund (Gyan)	10	-	1,112	1,112
Arhat Touch Fund	10	-	5,047	5,047
Dev Dravya	10		28,369	28,369
Sadharmic Funds Food	10	-	2,091	2,091
Total			1,825,788	1,825,788
Total		84,229	1,825,788	1,910,017

Approved by the Trustees on 11th May 2025


_____ and Signed on their behalf
Hiren Vora (President)



Falguni Mehta (Treasurer)

**JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

- a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- c) The trust only incurs governance costs in respect of legal costs associated with either the constitution or the title deeds to the property.

2.3 ASSETS

- a) Expenditure on fixed assets above £500 is capitalised. Despite all expenditure having been funded entirely from restricted funds, depreciation is charged according to standard accounting practice on the following basis:-

Freehold Land	Not depreciated
Long Leasehold Land	50 year life from January 2018
Freehold Building (Hall)	50 year life from October 2002
Freehold Building (Annexe)	50 year life from April 2020
Building Improvements	20 year life from execution
Furniture & Fittings	10 year life from acquisition
Sports Equipment	4 year life from acquisition

- b) Development expenditure is capitalised as and when it is incurred. Depreciation thereon is only charged, however, on the completion of the associated capital project.

2.4 FUNDS

- a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.
- c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED FUNDS TOTAL £	2024 TOTAL £
	General Fund £	Designated Funds £	Total £		
NOTE 3					
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Diwali Cultural Programme	4,360	-	4,360	-	4,360

NOTE 4					
<u>INCOMING RESOURCES FROM OTHER SOURCES</u>					
4.1 From Members:					
Membership Subscriptions	11,413	-	11,413	-	11,413
Donations	29,427	1,537	30,964	-	30,964
Gift Aid	-	-	-	13,977	13,977
Total	40,840	1,537	42,377	13,977	56,354
4.2 Fundraising Event (2019)	-	-	-	-	-
4.3 Sale of Electricity	2,884	-	2,884	-	2,884
4.4. Hall Hire	35,499	-	35,499	35,499	70,998
4.5 Annexe Hire	16,775	-	16,775	16,775	33,550
4.6 Miscellaneous Income	1,916	-	1,916	45,886	47,802
4.7 Bank Interest Received	-	-	-	11,591	11,591
4.8 Covid 19/Furlough Grant Rec'd	-	-	-	-	-
Total	57,074	-	57,074	109,751	166,825
OVERALL TOTAL	97,914	1,537	99,451	123,728	223,179

NOTE 5					
<u>RESOURCES EXPENDED ON RAISING FUNDS</u>					
Cost of Covid 19 grants applications	-	-	-	-	-
Residual Cost of Staging 2019 Event	-	-	-	-	-
	-	-	-	-	0

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

	UNRESTRICTED FUNDS			RESTRICTED	2024 TOTAL £
	General Fund £	Designated Funds £	Total £	FUNDS TOTAL £	
NOTE 6					
6.1 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES					
6.1.1 Direct Charitable Expenditure					
Prasad Expenses	13,421	-	13,421	-	13,421
Jiv Daya	-	-	-	19,859	19,859
Donations	1,996	-	1,996	-	1,996
Mahila Mandal	-	-	-	3,116	3,116
Youth Expenses	656	-	656	-	656
Arhat Touch Expenses	-	-	-	730	730
Education (GNAN)	-	-	-	50	50
Sadharmik Fund	-	-	-	13,709	13,709
Diwali Cultural Programme	4,145	-	4,145	-	4,145
Other Direct Expenses	9,498	-	9,498	27,551	37,049
Total	<u>29,716</u>	<u>-</u>	<u>29,716</u>	<u>65,015</u>	<u>94,731</u>
6.1.2 Facilities Support Costs					
Caretaking and Security	34,237	-	34,237	-	34,237
Cleaning and Waste Disposal	3,944	-	3,944	-	3,944
Light & Heat	37,592	-	37,592	-	37,592
Repairs and Maintenance	9,498	-	9,498	26,362	35,860
Rates & Water	3,915	-	3,915	-	3,915
Insurance	5,142	-	5,142	-	5,142
Total	<u>94,328</u>	<u>-</u>	<u>94,328</u>	<u>26,362</u>	<u>120,690</u>
6.1.3 Administrative Support Costs					
Travel Expenses	4,762	-	4,762	-	4,762
Telephone, Postage & Stationery	432	-	432	-	432
Professional Charges	-	-	-	3,774	3,774
Bank Charges	128	-	128	-	128
General Expenses	7,234	-	7,234	3	7,237
Total	<u>12,556</u>	<u>-</u>	<u>12,556</u>	<u>3,774</u>	<u>16,333</u>
6.1.4 Depreciation					
Freehold Buildings - Hall	-	-	-	17,625	17,625
- Annexe	-	-	-	18,337	18,337
Long Leasehold Land	-	-	-	769	769
Building Improvements	-	-	-	2,555	2,555
Fixtures and Fittings	-	-	-	8,872	8,872
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,158</u>	<u>48,158</u>
# Part year only	-	-	-	-	-
6.1 TOTAL	<u><u>136,600</u></u>	<u><u>-</u></u>	<u><u>136,600</u></u>	<u><u>143,309</u></u>	<u><u>279,912</u></u>
NOTE 6.2					
EXCEPTIONAL ITEMS					
Depreciation on fixed assets ##	-	-	-	195,206	196,685
OVERALL TOTAL	<u><u>136,600</u></u>	<u><u>-</u></u>	<u><u>136,600</u></u>	<u><u>338,515</u></u>	<u><u>475,115</u></u>
## previous years Depreciation	-	-	-	-	-

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7

TRANSFER BETWEEN FUNDS

This transfer of £90,717 represents 50% of the income derived from hire of the Hall (£68,663) and 75% from hire of the Annexe, (£22,054) previously agreed to be allocated to the building fund from the general fund.

NOTE 8

FIXED ASSETS

8.1 LAND AND BUILDINGS

	Freehold	Long Leasehold	<u>Freehold Buildings</u>		Building	Total
	Land	Land	(Hall)	(Annexe)	Improvements	
	£	(As per Note 8.2) £	£	£	£	£
Cost						
At 1 January 2024	190,000	38,440	881,265	916,864	51,092	2,077,661
Additions in year	-	-	-	-	-	-
At 31 December 2024	<u>190,000</u>	<u>38,440</u>	<u>881,265</u>	<u>916,864</u>	<u>51,092</u>	<u>2,077,661</u>
Depreciation						
At 1 January 2024	-	4,614	374,534	68,764	35,992	483,904
Charge for year	-	769	17,625	18,337	2,555	39,286
At 31 December 2024		<u>5,383</u>	<u>392,159</u>	<u>87,101</u>	<u>38,547</u>	<u>523,190</u>
Net Book Value						
31 December 2024	190,000	33,057	489,106	829,763	12,545	1,554,471
1 January 2024	190,000	33,826	506,731	848,100	15,100	1,593,757

8.2 LONG LEASEHOLD LAND

This land is held by the charity on a lease for 125 years from 2017, at a ground rent payable of £100 p.a.

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8

FIXED ASSETS CONTINUED

8.4 SUMMARY

	Land & Buildings Total (As per Note 8.1) £	Furniture & Fittings £	Sports Equipment £	Total £
Cost				
At 1 January 2024	2,077,661	94,702	1,962	2,174,325
Additions in year	-	27,551	-	27,551
At 31 December 2024	<u>2,077,661</u>	<u>122,253</u>	<u>1,962</u>	<u>2,201,876</u>
Depreciation				
At 1 January 2024	483,904	84,620	1,961	570,485
Charge for year	39,286	8,872	-	48,158
At 31 December 2024	<u>523,190</u>	<u>93,492</u>	<u>1,961</u>	<u>618,643</u>
Net Book Value				
31 December 2024	1,554,471	28,761	1	1,583,233
1 January 2024	1,593,757	10,082	1	1,603,840

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

MOVEMENT IN UNRESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer to Restricted Fund £	Funds C/fwd 31/12/2024 £
Designated Funds:						
Mahila Mandal	11,073	2,511	13,584	3,116	-	10,468
General Fund	106,550	103,811	210,361	136,600	-	73,761
Total	117,623	106,322	223,945	139,716	-	84,229

NOTE 10

MOVEMENT IN RESTRICTED FUNDS

	Funds B/fwd 01/01/2024 £	Incoming Resources £	Total Resources £	Resources Expended £	Transfer from General Fund £	Funds C/fwd 31/12/2024 £
Minor Funds:						
Jiv Daya Fund	4,365	22,311	26,676	19,859	-	6,817
Education Fund	646	516	1,162	50	-	1,112
Arhat Touch Fund	4,347	1,430	5,777	730	-	5,047
Dev Dravya	24,146	4,223	28,369	-	-	28,369
Sadharmik Funds	-	15,800	15,800	13,709	-	2,091
Sub Total	33,504	44,280	77,784	34,348	-	43,436
Major Funds:						
Building Fund	2,006,466	76,938	2,083,404	301,052	-	1,782,352
Total	2,039,970	121,218	2,161,188	335,400	-	1,825,788

JAIN SAMAJ - MANCHESTER
YEAR ENDED 31 DECEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS

NOTE 11

ANALYSIS OF NET ASSETS TO FUNDS

	BALANCE SHEET TOTAL £	<u>UNRESTRICTED FUNDS</u>		<u>RESTRICTED FUNDS</u>	
		General £	Designated # £	Building £	Minor Funds ^φ £
Net Fixed Assets	1,583,233	-	-	1,583,233	-
Bank Deposits (A)	285,648	73,761	22,428	189,459	-
Bank Current Account (A)	22,135	-	-	9,159	12,976
Bank Current Account (B)	10,447	-	10,447	-	-
Bank Current Account (C)	7,237	7,237	-	-	-
Paypal	816	816	-	-	-
Cash in Hand	501	480	21	-	-
Sub Total	<u>1,910,017</u>	<u>82,294</u>	<u>32,896</u>	<u>1,781,851</u>	<u>12,976</u>
NET ASSETS	<u><u>1,910,017</u></u>	<u><u>82,294</u></u>	<u><u>32,896</u></u>	<u><u>1,781,851</u></u>	<u><u>12,976</u></u>

BANK ACCOUNTS KEY

(A) BANK OF INDIA

(B) LLOYDS BANK

(C) CAF Bank

MINOR FUNDS KEY

^φ JIV DAYA, EDUCATION (GNAN) AND ARHAT TOUCH FUNDS

MAHILA MANDAL FUND

NOTE 12

CURRENT LIABILITIES

Amounts Owing to Other Charities

	NHS Heroes £	Sadhamik £	2024 Total £	2024 Total £
Brought Forward	-	-	-	-
Received in Year	-	-	-	-
Total Due	-	-	-	-
Less: Paid Over in Year	-	-	-	-
Amounts still owing at year end	-	-	-	-

NOTE 13

OPERATING SURPLUS

The Restricted Funds operating surplus of £198,618 was after charging £48,158 depreciation on fixed assets. There was no depreciation charged against the Unrestricted Funds operating surplus.