

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

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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.

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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
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>£793,442</u>	<u>£18,703</u>	<u>£812,145</u>	<u>£810,180</u>

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>			197,931		222,088
<u>NET ASSETS</u>			<u>£812,145</u>		<u>£810,180</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>£812,145</u>		<u>£810,180</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)	0	2,204

* 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)	£6,939	£6,065

* 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>	<u>31.12.20</u>	<u>31.12.19</u>
		£	£
	<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**

	NOTE	AT 01.01.20	NET MOVEMENT IN FUNDS	AT 31.12.20
		£	£	£
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

