

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**

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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 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

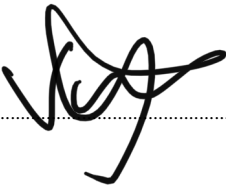
ACCOUNTING AND REPORTING RESPONSIBILITIES

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		<u>7,074</u>		<u>2,050</u>
			<u>7,074</u>		<u>2,050</u>
<u>NET CURRENT ASSETS</u>			<u>242,162</u>		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		<u>79,000</u>		<u>73,500</u>
			<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

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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>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>31.12.21</u>	<u>Total Funds</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	NOTES	Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds	31.12.21	31.12.20
	EXPENDITURE		£	£	£	£
	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
			82,667	1,690	84,358	54,081

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

	31.12.21	31.12.20
	£	£
Income - Ticket Sales	0	0
<u>Less: Catering & Activity Expenses</u>	0	0
SURPLUS/(DEFICIT)	0	0
* 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	1,196	791
	3,329	6,939
<u>Less: Expenses</u>	<u>(75)</u>	<u>0</u>
SURPLUS/(DEFICIT)	£3,254	£6,939

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

	<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