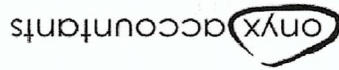


ONYX ACCOUNTANTS  
Onyx House, 12 Phoenix Business Park  
Avenue Close  
Birmingham, B7 4NU



FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL STATEMENTS

SHREE BIRMINGHAM PRAGATI MANDAL  
(Registered Charity No: 513210)

SHREE BIRMINGHAM PRAGATI MANDAL

Registered Charity No: 513210

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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 2022**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Status and Registered Charity Number**

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

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

**Trustees & Executive Committee**

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

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

**Professional Advisors**

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

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

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

**GOVERNANCE, STRUCTURE AND MANAGEMENT**

**Government Document**

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

**Organisational Structure**

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

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

**Recruitment and appointment of Trustees**

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

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

**Induction and Training of Trustees**

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

**Risk Management**

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

**OBJECTIVES AND ACTIVITIES**

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

Advancement of education,

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

Advancement of Hindu religion,

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

**Our Objectives**

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

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

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

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

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

**Achievements**

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**ACHIEVEMENTS AND PERFORMANCE - Cont'd**

**PERFORMANCE**

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

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

We were able to celebrate our key Hindu religious, cultural and social occasions without restriction this year. It was wonderful to see members of our community connecting and socialising again.

The BPM sports team has gone from strength to strength with high levels of participation and increases in the number of coaches/volunteers supporting activities. As part of our drive to improve safeguarding all key coaches have had enhanced DBS checks completed.

In football lots of great work has been done with the FA and other organisations to improve female participation, training at grass roots level and diversity in the sport. The team were also included in a BBC film about South Asians in football. We had our first female cricketer join the cricket team and we have been involved with the ECB in the launch of the "Hundred" tournament. Golf is increasing in popularity with more participation and the first ever BPM golf tournament was held.

Our Women's Network Team have continued their solid work with more events aimed at including both the younger and older generation. The team took part in the Common Wealth Games, Cultural and Diversity Programme, assisted with a Government Grant funding. The Team had a full day encouraging 12 groups of various aged people, to come along and design and create their Common Wealth Games artwork, which was then showcased at the Birmingham Council House.

The Women's Network Team also introduced their first ever Children's Navaratri, where children and parents could come early one Saturday so they do not miss out on this special and fun religious festivity. Arts and Crafts were provided, along with free dandiya, there was an Aarti Competition and a free meal was provided, before they went home for their bedtime. The Team also supported both Diwali and Ankut alongside the Rasoi Team.

**FINANCIAL REVIEW**

BPM income was up from £133,575 (2021) compared to £157,537 (2022), this was largely due to the fact that the hall was back to a full year of business as usual. The surplus for 2022 was £71,451 versus £31,935 in 2021.

BPM's current bank balance is at a healthy £267,296 (2022) compared to last years of £243,429 (2021).

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

**VOTE OF THANKS**

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

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

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

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

**FUTURE IMPROVEMENT PROPOSALS - Year 2022/2023:-**

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

**RESERVES POLICY**

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

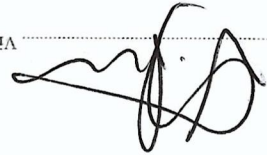
ACCOUNTING AND REPORTING RESPONSIBILITIES

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

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

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

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

by 

Vinaybhai D. Parmar - Chairman of Trustees

8/10/23

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

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

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

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

- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

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

**Independent Examiner's Statement**

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

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

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

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

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

**SHREE BIRMINGHAM PRAGATI MANDAL**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<b>INCOMING RESOURCES</b>		£	£	£	£
Incoming Resources from Generated Funds		55,119	5,190	60,309	68,359
Voluntary income	2				
Investment income	3	0	0	0	7
Incoming Resources from Charitable Activities		81,319	11,481	92,800	65,209
Community and Religious Activities	4				
Other Incoming Resources	5	4,428	0	4,428	0
<b>TOTAL INCOMING RESOURCES</b>		<b>140,866</b>	<b>16,671</b>	<b>157,537</b>	<b>133,575</b>
<b>RESOURCES EXPENDED</b>					
Costs of Generating Funds:		15,765	0	15,765	10,025
Costs of generating voluntary income	6				
Charitable activities	7	56,157	8,303	64,459	84,357
Governance costs	9	5,862	0	5,862	7,258
<b>TOTAL RESOURCES EXPENDED</b>		<b>77,784</b>	<b>8,303</b>	<b>86,086</b>	<b>101,640</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>63,082</b>	<b>8,368</b>	<b>71,451</b>	<b>31,935</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>818,171</b>	<b>25,909</b>	<b>844,080</b>	<b>812,145</b>
TRANSFER BETWEEN FUNDS		0	0	0	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£881,253</b>	<b>£34,277</b>	<b>£915,530</b>	<b>£844,080</b>

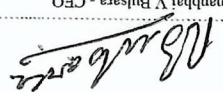
The notes set out on pages 9 to 16 form part of these accounts

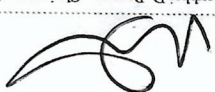
**SHREE BIRMGHAM PRAGATI MANDAL**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

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

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

Kannambhat V Bulsara - CEO  


Vinaybhat D. Parmar - Chairman of Trustees  


8/10/23

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

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

1 ACCOUNTING POLICIES

a BASIS OF PREPARATION

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

b FUND ACCOUNTING

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

c INCOMING RESOURCES

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

d RESOURCES EXPENDED

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

e TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

f RESERVES POLICY

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

g TAX STATUS

The charity has a nil tax status.

2 VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds
Temple Donations and Collections	29,858	0	29,858
Shriyanjali / Beswani	0	0	0
Restricted Donations & Sponsors	150	5,190	5,340
Grants	12,340	0	12,340
Gift Aid Income Tax Reclaim Provision	12,772	0	12,772
	55,119	5,190	60,309
	19,835	12,772	32,607
	68,358	19,835	88,193
	3,477	3,951	7,428
	30,420	3,477	33,897
	31,121	3,122	34,243
	31,121	3,122	34,243

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

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

**SHREE BIRHINGHAM PRAGATI MANDAL**

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

<b>3</b>	<b>INVESTMENT INCOME</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
	Bank Deposits Interest	£ 0	£ 0	£ 0
	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	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
		£ 31,122	£ 31,122	£ 31,122
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		7	7	7

<b>4</b>	<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
	<b>COMMUNITY AND RELIGIOUS ACTIVITIES</b>	£ 71	£ 70,470	£ 70,541
	Halls, Rooms, Catering and Utensils Hire	7.1	0	7.1
	Annual BBQ Event	7.2	0	7.2
	Navratri Festival and Havan Income	7.3	4,241	4,248
	Dhwali Programme Income	7.4	600	600
	Indian Republic Day Income	7.5	0	7.5
	Jannasmi Festival Income	7.6	25	25
	Partner Charity Event	7.7	0	7.7
	One Off BPWF Events	7.8	3,940	3,940
	Hannaman Chalisa & Shiv Poja	7.9	1,343	1,343
	Shaadh Bhajan Recital Programme	7.10	700	700
	Sponsorship	0	0	0
	Fees & Sports Income	0	7,788	7,788
	Functions & Stalls Sales	0	0	0
	New Years Party Collection	7.11	0	7.11
	Krishna Milan Kendra (KMK) Collections	0	3,693	3,693
	Women's Network Income	0	0	0
		<u>81,319</u>	<u>11,481</u>	<u>92,800</u>
		£ 31,122	£ 31,122	£ 31,122
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		7	7	7

<b>5</b>	<b>OTHER INCOMING RESOURCES</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
	Registry Wedding Service Income	£ 0	£ 0	£ 0
	Insurance Income	4,428	0	4,428
	*Insurance claim for car park	4,428	0	4,428
		<u>4,428</u>	<u>0</u>	<u>4,428</u>
		£ 31,122	£ 31,122	£ 31,122
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		0	0	0
		0	0	0
		£ 10,025	£ 10,025	£ 10,025
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		15,765	15,765	15,765
		0	0	0
		15,765	15,765	15,765
		<u>15,765</u>	<u>0</u>	<u>15,765</u>

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

**6 COST OF GENERATING VOLUNTARY INCOME**

<b>6</b>	<b>MAINTENANCE OF THE HALL</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
		£ 15,765	£ 0	£ 15,765
		15,765	0	15,765
		<u>15,765</u>	<u>0</u>	<u>15,765</u>
		£ 31,122	£ 31,122	£ 31,122
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		10,025	10,025	10,025
		0	0	0
		£ 10,025	£ 10,025	£ 10,025
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		15,765	15,765	15,765
		0	0	0
		15,765	15,765	15,765
		<u>15,765</u>	<u>0</u>	<u>15,765</u>

**SHREE BIRMINGHAM PRAGATI MANDAL**

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

EXPENDITURE	Funds			NOTES
	Restricted	Restricted	Unrestricted	
<b>CHARITABLE ACTIVITIES</b>				
Annual BBO Event	0	0	0	7.2
Navratri Festival and Havan	0	0	0	7.3
Dwali Programme	550	0	550	7.4
Indian Republic Day	0	0	0	7.5
Jannashtami Festival	0	0	0	7.6
Partner Charity Event (Excl Donations)	0	0	0	7.7
One Off BPM Events	0	0	0	7.8
Hannuman Chalisa & Shriv Pooja	91	0	91	7.9
Shradh Bhagan Costs	0	0	0	7.10
Appreciation Meal Costs - Committee Members	0	0	0	
Hall, Catering & Event Mgt Costs	8,762	0	8,762	
Repairs Renewals and Maintenance - Moved to Note 6	0	0	0	
Capital Expenditure and Maintenance Costs	0	0	0	
Cleaning Hygiene Garden and Refuse	7,705	0	7,705	8
Support Costs	60	37,214	37,214	
Trophies, Awards & Refreshments	0	0	0	
Football, Cricket, Sports etc Workshops	4,043	0	4,043	
Exercises, Music and Yoga Classes Costs	0	0	0	
Krishna Milaan Kendra (KMK)	4,200	0	4,200	
Religious Functions via Grants	1,734	0	1,734	
Teachers & Examination Fees	0	0	0	
Functions & Stalls Expenses	0	0	0	
New Years Party Expenses	0	0	0	7.11
Coach Hire & Transport Costs	0	0	0	
<b>HALLS, ROOM AND UTENSILS HIRE &amp; DAMAGES</b>				
Hall hire and catering income had increased in 2022 from £26,059 in 2021 to £70,470 due to the hall being open for the full year. These events include weddings, religious events and funeral services. The net income for the hall hire was £54,002.				
	64,459	8,303	56,157	
<b>ANNUAL BBO EVENT</b>				
Income - Ticket Sales	0	0	0	
Less: Catering & Activity Expenses	0	0	0	
<b>SURPLUS/DEFICIT</b>	0	0	0	
* No event held				
<b>NAVRATRI FESTIVAL AND HAVAN</b>				
Income	995	1,797	1,797	
Havan and Donations	1,138	1,143	1,143	
Entrance Fees & Tuck Shop	1,196	1,301	1,301	
Less: Expenses	3,329	4,241	4,241	
<b>SURPLUS/DEFICIT</b>	£3,254	£4,241	£4,241	

**SHREE BIRMINGHAM PRAGATI MANDAL**

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

7.4	<p><b>DIVALI PROGRAMME</b></p> <p>Income</p> <p>Donations and Prizes 600</p> <p>Entrance Fees 0</p> <p>Charity Collections 0</p> <p>Raffle Ticket Sales 0</p> <p>Less: Expenses 600</p> <p><b>SURPLUS/(DEFICIT) £50</b></p> <p>* Diwali donations</p>	<p>31.12.21</p> <p>703</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>703</p> <p>(195)</p> <p><b>£308</b></p>
7.5	<p><b>INDIAN REPUBLIC DAY CELEBRATION</b></p> <p>Income</p> <p>Donations 0</p> <p>Entrance Fees and Raffle Ticket Sales 0</p> <p>Less: Expenses 0</p> <p><b>SURPLUS/(DEFICIT) £0</b></p> <p>* No event held</p>	<p>£</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p><b>£</b></p>
7.6	<p><b>JANMASTAMI FESTIVAL</b></p> <p>Income</p> <p>Donations and Collections 25</p> <p>Arts Collection 0</p> <p>Less: Expenses 25</p> <p><b>SURPLUS/(DEFICIT) £25</b></p> <p>* No event held</p>	<p>£</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p><b>£</b></p>
7.7	<p><b>PARTNER CHARITY EVENT</b></p> <p>Income</p> <p>Annual Partner Charity Event 0</p> <p>Less: Expenses 0</p> <p><b>SURPLUS/(DEFICIT) 0</b></p>	<p>£</p> <p>25,721</p> <p>0</p> <p>(26,531)</p> <p><b>(830)</b></p>
7.8	<p><b>ONE OFF BPM EVENTS</b></p> <p>Income</p> <p>Shardhanjali 1,620</p> <p>Children's Parties 2,320</p> <p>Other Events (Norman, Holi and others) 3,940</p> <p>Less: Expenses</p> <p>Shardhanjali (100)</p> <p>Children's Parties 0</p> <p>Other Events (Norman, Holi and others) (100)</p> <p><b>SURPLUS/(DEFICIT) 3,840</b></p> <p>* Donation income received for the events held online and out of pocket expenses for expenditure</p>	<p>1,646</p> <p>0</p> <p>217</p> <p><b>1,863</b></p> <p>0</p> <p>0</p> <p>(94)</p> <p>(94)</p> <p><b>1,769</b></p>

SHREE BIRMINGHAM PRAGATI MANDAL

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

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

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

\* No event held due to COVID-19

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

SHREE BIRMINGHAM PRAGATI MANDAL

8 SUPPORT COSTS

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

Activity	Basis of allocation		
	Charitable Activities	Governance Activities	Charitable Activities
Water Rates	760	76	836
Insurance	1,446	145	1,591
Electricity	1,349	135	1,484
Gas	3,085	308	3,393
Postage, Telephone and IT Costs	782	78	860
Printing Stationery Publicity and Advertising	176	18	194
Security Costs - Alarm	830	83	913
Management Meetings & AGM Expenses	0	0	0
Depreciation - Freehold Building	16,512	1,651	18,163
Depreciation - Fixtures and Fittings	16,184	1,618	17,802
Depreciation - Utensils	226	23	249
<b>Total</b>	<b>£41,349</b>	<b>£4,135</b>	<b>£45,484</b>
Charitable Activities	31,122		31,122
Governance Activities		31,122	31,122
<b>Total</b>	<b>£42,102</b>	<b>£42,102</b>	<b>£42,102</b>

9 GOVERNANCE COSTS

Water Rates	760	76	836
Insurance	1,446	145	1,591
Electricity	1,349	135	1,484
Gas	3,085	308	3,393
Postage, Telephone and IT Costs	782	78	860
Printing Stationery Publicity and Advertising	176	18	194
Security Costs - Alarm	830	83	913
Management Meetings & AGM Expenses	0	0	0
Depreciation - Freehold Building	16,512	1,651	18,163
Depreciation - Fixtures and Fittings	16,184	1,618	17,802
Depreciation - Utensils	226	23	249
<b>Total</b>	<b>£41,349</b>	<b>£4,135</b>	<b>£45,484</b>
Charitable Activities	31,122		31,122
Governance Activities		31,122	31,122
<b>Total</b>	<b>£42,102</b>	<b>£42,102</b>	<b>£42,102</b>

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:

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

11 MOVEMENTS IN FUNDS

	AT	MOVEMENT	AT
<b>UNRESTRICTED FUNDS</b>	<b>£1,011,211</b>	<b>£</b>	<b>£1,011,211</b>
General Income Funds (See Page 6)	659,311	63,082	722,393
Transfer From Restricted Funds	158,860	0	158,860
Transfer To Designated Funds	(79,000)	(34,500)	(113,500)
<b>UNRESTRICTED DESIGNATED INCOME FUNDS</b>	<b>739,171</b>	<b>28,582</b>	<b>767,753</b>
Designated Income Funds	0	0	0
Transfer From General Purpose Funds	79,000	34,500	113,500
<b>RESTRICTED FUNDS</b>	<b>184,768</b>	<b>8,368</b>	<b>193,137</b>
Restricted Income Funds	(158,860)	0	(158,860)
Transfer From General Purpose Funds	25,908	8,368	34,277
<b>TOTAL FUNDS</b>	<b>£844,079</b>	<b>£71,450</b>	<b>£915,529</b>

12 CAPITAL COMMITMENTS

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

## SHREE BIRBHANGHAM PRAGATI MANDAL

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

## 13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

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

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

**SHREE BIRBHNGHAM PRAGATI MANDAL**

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

14	TANGIBLE FIXED ASSETS	COST		DEPRECIATION		NET BOOK VALUE	AT 31 DECEMBER 2022	AT 31 DECEMBER 2021
		At 1 January 2022	Additions in Year*	Disposals in Year	At 31 December 2021			
	Land and Buildings	752,865	311,564	0	261,822	16,512	£491,043	£491,043
	Furniture & Fixtures	311,564	5,401	0	202,948	16,184	£97,832	£108,616
	Equipment	6,911	0	0	4,651	226	£2,034	£2,259
	TOTAL	1,071,341	316,965	0	469,422	32,922	£647,131	£601,919
			6,911	0	469,422	0	£647,131	£601,919
			6,911	0	469,422	0	£647,131	£601,919
			6,911	0	469,422	0	£647,131	£601,919

\* Additions in the year are broken down as follows: £73k of Land & Buildings, £20k relates to the Kitchen extension, £53k relates to the car park, railings and storage areas, £5k in F&F relates to 2k for electrical board upgrades, £500 for IT and Audio equipment, £800 for Football equipment and £2k for a new commercial dishwasher.

15	DEBTORS AND PREPAYMENTS	31.12.22	31.12.21
	Insurance Prepaid	1,232	1,078
	Gift Aid Rebate - Provision	0	2,311
	Sponsors & Donations Outstanding	880	90
		<u>£2,112</u>	<u>£3,480</u>
16	BALANCES AT BANK	£	£
	Barclays Bank - BPM Main Current Account	175,775	167,951
	- BPM Main High Interest Account	54,403	54,403
	- Donations Scheme Account	15,111	15,111
	HSCB Bank - BPMYSA Youth Current Account	22,007	5,964
		<u>£267,296</u>	<u>£243,429</u>
17	CASH IN HAND	£	£
	Cash In Hand - BPM Account	0	771
	Cash In Hand - BPMYSA *	20	156
		<u>£20</u>	<u>£927</u>
18	CREDITORS	£	£
	Hall Hire Deposits and Payments in Advance	0	0
	Hall Hire Refundable Deposits	0	1,000
	Creditors - Monies outstanding to suppliers and expenses**	280	4,144
	Accruals - provisions for costs incurred and invoiced later**	1,750	1,930
		<u>£2,030</u>	<u>£7,074</u>

\*\*Creditors outstanding as at the year end paid in 2022  
\*\*includes provision for accountancy fees for year ended 2022 and late expense claims