

Charity registration number: 513210

Shree Birmingham Pragati Mandal

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



ONYX ACCOUNTANTS
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Birmingham, B7 4NU

Shree Birmingham Pragati Mandal
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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 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

Status and Registered Charity Number

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

Council of Trustees & Executive Committee

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

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

Trustees

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

Executive Team

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

Charity Registration Number

513210

Principal Office

10 Sampson Road
 Sparkbrook
 Birmingham
 West Midlands
 B11 1JL

Professional Advisors

Independent Examiner:

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

Solicitors:

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

Bankers:

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

Bankers:

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

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

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

Objectives and activities

Objects and aims

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

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

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

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

Public benefit

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

Achievements and performance

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

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

Below are just some of the highlights in 2023;

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

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

FINANCIAL REVIEW

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

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

Policy on reserves

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

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

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

Induction and training of trustees

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

Organisational structure

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

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

Risk Management

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

Vote of Thanks

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

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

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

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

Future Improvement Proposals - Year 2023/2024:

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

Vinaybhai D. Parmar
Trust Board Chair

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

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


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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of Shree Birmingham Pragati Mandal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paresh Bodhani, ACMA

16th September 2024

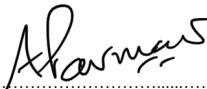
Shree Birmingham Pragati Mandal
Statements of Financial Activities for the Year Ended 31 December 2023

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

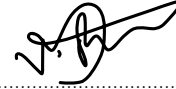
Shree Birmingham Pragati Mandal
Balance Sheet as at 31 December 2023

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

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



 Ashwinbhai G. Parmar - CEO



 Vinaybhai D. Parmar - Chairman of Trustees

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

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Stock

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

Trade debtors

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

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

Cash and cash equivalents

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

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

Trade creditors

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

Fund structure

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

2 VOLUNTARY INCOME

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

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

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

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

3 INVESTMENT INCOME

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

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

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

5 OTHER INCOMING RESOURCES

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

*Insurance claim for car park in 2022.

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

6 COST OF GENERATING VOLUNTARY INCOME

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

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

**7 CHARITABLE ACTIVITIES
EXPENDITURE**

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

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

Further details on the categories are detailed below.

7.1 SOCIAL ACTIVITIES

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

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

7.2 CULTURAL/EDUCATIONAL ACTIVITIES

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

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

7.3 RELIGIOUS ACTIVITIES

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

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

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

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

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

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

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

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

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

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

8 SUPPORT COSTS

Activity
Management

Basis of allocation

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

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

9 GOVERNANCE COSTS

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

10 DESIGNATED INCOME FUNDS

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

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

11 MOVEMENTS IN FUNDS

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

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

12 CAPITAL COMMITMENTS

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

13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

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

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

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

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

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

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

*creditors outstanding as at the year end paid in 2024

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