

Charity registration number: 513210

Shree Birmingham Pragati Mandal

Annual Report and Financial Statements
for the Year Ended 31 December 2024



ONYX ACCOUNTANTS
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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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 of the Charity in the same operational capacity. The members of the Council of Trustees and the Executive Committee during the year ended 31 December 2024 were:

Trustees

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

Executive Team

Ashwinbhai G. Parmar (CEO) (Appointed October 2023)
 Kantibhai R. Chauhan (Deputy CEO)
 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 2024

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

Shree Birmingham Pragati Mandal (BPM) 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 or distress,
- Advancement of Hindu religion,
- Advancement of social, cultural and sports recreation or other leisure activities with the object of improving the quality of life.

Our objectives reflect both our Hindu faith, and our wider community aims. The trustees review them regularly to ensure they remain relevant and in line with Charity Commission guidance. Our continuing aim is to provide a place of worship and a community facility for all members within our area of benefit, with the long-term ambition of maintaining and developing first-class facilities.

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 our CEO, Ashwinbhai Parmar, his 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.

Advancement of Religion and Culture

BPM delivered a programme of religious and cultural activities throughout the year, enabling participation from people of all ages. These included Hindu festivals, prayer gatherings, devotional music, and cultural arts. Examples included a celebration of the consecration of the Ayodhya Shree Ram Mandir, seasonal festivals such as Navratri and Diwali, and artistic competitions such as rangoli. These activities provided opportunities for worship, education in Hindu traditions, and cultural engagement for the wider community.

Advancement of Education, Health and Awareness (including tackling loneliness)

- Educational seminars were delivered on health and wellbeing, including a widely attended session on perimenopause and menopause.
- Family and cultural events, such as cinema and social evenings, provided accessible opportunities for cultural learning and engagement.
- The Krishna Milan Kendra (luncheon club) combined educational workshops on wellbeing, services, and life planning with social support for older members. Attendance averaged over 130, and the service plays a key role in addressing loneliness as extended family structures decline.
- BPM also continues to provide critical support to families during bereavement, offering religious, emotional, and practical assistance through remembrance services.

Sports, Inclusion and Youth Engagement

- Football, cricket, and multi-sports sessions were organised to promote teamwork, inclusion, and youth development.
- Strong links were developed with the FA, ECB, and other sporting bodies, with specialist training provided for female coaches to promote gender equality.

Charitable Giving

- A charity fundraiser in June 2024 raised over £10,000 (including BPM match funding) in support of the Alzheimer's Society and Queen Elizabeth Hospital Birmingham's Cancer Appeal.

Community Cohesion and Partnerships

- BPM supported interfaith initiatives, including use of facilities during Ramadan and Eid for local mosques.
- We remained active members of the multi-faith leaders' group convened by West Midlands Police, working with other faith groups to address community tensions and strengthen cohesion.

FINANCIAL REVIEW

BPM income was up to £294,854 (including £57,950 of insurance income) (2024) from £194,659 (2023) with an increase of donations and charitable activities. The surplus for 2024 was £108,713 versus £74,831 (2023). The operational surplus for the year was £113,056 versus £107,653 (2023)

BPM's current bank balance is at a healthy £439,048 (2024) compared to last years of £302,758 (2023).

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

Policy on reserves

Trustees maintain reserves equivalent to six months' operating expenditure (c. £50,000), held in a high-interest account. Other funds are either designated (e.g. charitable donations, machinery upgrades) or held in current/deposit accounts. The charity has no long-term investments.

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2024

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. Trustees believe this approach ensures that new trustees are respected members 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 Trust Deed, policies, and procedures adopted by the charity. Guidance from the Charity Commission, including publications on the advancement of religion and public benefit and the welcome pack for Trustees, is also provided.

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 review risks on a regular basis. Safeguarding measures include enhanced DBS checks for all coaches and volunteers working with children and vulnerable adults. Insurance cover for property and trustee liability is maintained and reviewed annually.

During 2024, BPM managed a leak in the building, which was effectively resolved through the insurance process. Lessons learned have been incorporated into ongoing facilities management and risk assessments.

In recognising the impact of inflation and rising costs of living, the Board of Trustees will review the reserves policy and recommend an increase

Future Improvement Proposals - Year 2025:

Looking ahead, the Trustees have identified the following priorities for 2025:

- Investment in digital communication channels to improve engagement with members and the wider public.
- A full rebrand and refresh of BPM's image, including a new website and logo, to modernise our presentation and strengthen engagement.
- Introduction of digital payment tools to reduce reliance on cash handling, improve efficiency, and increase ease of giving.
- Upgrades to premises infrastructure, site security, and review of energy systems (including solar panels) to reduce costs, review options for another premises for social and sport activities and environmental impact.
- Further development of youth sports activities and expansion of female participation in coaching and leadership.
- Additional wellbeing seminars and programmes for older and female members.
- Continuation of charitable fundraising for local and national causes.

Finally, the Trustees extend a heartfelt vote of thanks to our volunteers, leadership teams, partners, and above all our community members, whose continued support and generosity make it possible for BPM to fulfil its charitable aims.

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 2024

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 08th September 2025 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 2024

I report to the trustees on my examination of the accounts of Shree Birmingham Pragati Mandal for the year ended 31 December 2024.

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

08th September 2025

Shree Birmingham Pragati Mandal

Statements of Financial Activities for the Year Ended 31 December 2024


	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> <u>31.12.24</u> £	<u>Total Funds</u> <u>31.12.23</u> £
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds					
Voluntary income	2	48,056	6,893	54,949	45,067
Investment income	3	2,831	0	2,831	824
Incoming Resources from Charitable Activities					
Community and Religious Activities	4	154,415	24,709	179,124	148,768
Other Incoming Resources	5	57,950	0	57,950	0
TOTAL INCOMING RESOURCES		263,251	31,603	294,854	194,659
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds:					
Costs of generating voluntary income	6	17,987	0	17,987	17,949
Charitable activities	7	149,263	8,532	157,794	95,463
Governance costs	9	10,360	0	10,360	6,415
TOTAL RESOURCES EXPENDED		177,610	8,532	186,141	119,827
NET INCOMING RESOURCES FOR THE YEAR		85,642	23,071	108,713	74,831
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		946,185	44,177	990,362	915,530
TRANSFER BETWEEN FUNDS		0	0	0	0
TOTAL FUNDS CARRIED FORWARD		£1,031,827	£67,248	£1,099,075	£990,362

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

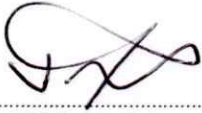
Shree Birmingham Pragati Mandal**Balance Sheet as at 31 December 2024**

	<u>NOTES</u>	<u>31.12.24</u>		<u>31.12.23</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	14		661,333		687,769
<u>CURRENT ASSETS</u>					
Stock of Plates			1,500		1000
Debtors and Prepaid Expenses	15		11,430		2,244
Balances at Bank	16		439,048		302,758
Cash in Hand			840		1,220
			<u>452,818</u>		<u>307,222</u>
<u>LESS: CURRENT LIABILITIES</u>					
Creditors - amounts due within one year	18		15,076		4,630
			<u>15,076</u>		<u>4,630</u>
<u>NET CURRENT ASSETS</u>			437,742		302,593
<u>NET ASSETS</u>			<u>£1,099,075</u>		<u>£990,362</u>
REPRESENTED BY:					
<u>FUNDS</u>					
<u>UNRESTRICTED INCOME FUNDS</u>					
General Purpose Income Funds (Page 7)	11		766,827		881,185
Designated Income Funds	10/11		265,000		65,000
			<u>1,031,827</u>		<u>946,185</u>
<u>RESTRICTED FUNDS</u>					
Restricted Income Funds (Page 7)	11/13		67,248		44,177
<u>TOTAL FUNDS</u>			<u>£1,099,075</u>		<u>£990,362</u>

Approved by the Executive Committee on 08th September 2025 and signed on its behalf by:



 Ashwinbhai G. Parmar - CEO



 Vinaybhai D. Parmar - Chairman of Trustees

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

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2024

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 2024

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 Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.24</u>	<u>Total Funds 31.12.23</u>
	£	£	£	£
Temple Donations and Collections	34,012	0	34,012	30,387
Restricted Donations & Sponsors	401	6,893	7,294	1,140
Grants	0	0	0	0
Gift Aid Income Tax Reclaim Provision	13,643	0	13,643	13,540
	<u>48,056</u>	<u>6,893</u>	<u>54,949</u>	<u>45,067</u>

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £6,893 was for Womens network, Sports and KMK donations.

The £34,012 was made up of general donations during the year from events and social gatherings held and the gift aid of £13,643 was accounted for and most of these monies were received in year.

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

3 INVESTMENT INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.24</u>	<u>Total Funds 31.12.23</u>
	£	£	£	£
Bank Deposits Interest	2,831	0	2,831	824
	<u>2,831</u>	<u>0</u>	<u>2,831</u>	<u>824</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. The increase was due to movement of funds from current account to deposit accounts with high rates of interest.

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<u>COMMUNITY AND RELIGIOUS ACTIVITIES</u>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.24</u>	<u>Total Funds 31.12.23</u>
<u>NOTES</u>		£	£	£	£
Social Activities	7.1	81,977	0	81,977	72,164
Cultural Activities	7.2	13,240	4,271	17,511	22,074
Religious Activities	7.3	21,402	0	21,402	23,510
Sports Activities	7.4	0	19,418	19,418	14,845
Womens Network Activities	7.5	0	1,020	1,020	4,219
Other Activities	7.6	37,796	0	37,796	11,955
		<u>154,415</u>	<u>24,709</u>	<u>179,124</u>	<u>148,768</u>

5 OTHER INCOMING RESOURCES

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.24</u>	<u>Total Funds 31.12.23</u>
	£	£	£	£
Registry Wedding Service Income	0	0	0	0
Insurance Income	57,950	0	57,950	0
	<u>57,950</u>	<u>0</u>	<u>57,950</u>	<u>0</u>

*Insurance claim for water damages in 2024.

6 COST OF GENERATING VOLUNTARY INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 31.12.24</u>	<u>Total Funds 31.12.23</u>
	£	£	£	£
Maintenance of the Hall	17,987	0	17,987	17,948
	<u>17,987</u>	<u>0</u>	<u>17,987</u>	<u>17,948</u>

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

Shree Birmingham Pragati Mandal**Notes to the financial statements for the Year Ended 31 December 2024**

7	CHARITABLE ACTIVITIES	NOTES	Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds	31.12.24	31.12.23
EXPENDITURE			£	£	£	£
	Social Activities	7.1	36,993	0	36,993	32,910
	Cultural Activities	7.2	363	0	363	1,913
	Religious Activities	7.3	7,381	0	7,381	2,870
	Sports Activities	7.4	0	8,355	8,355	6,815
	Womens Network Activities	7.5	0	177	177	3,489
	Other Activities	7.6	29,762	0	29,762	6,746
	Support Costs	8	74,764	0	74,764	40,719
			<u>149,263</u>	<u>8,532</u>	<u>157,794</u>	<u>95,463</u>

Since the 2023 accounts, we have re-categorised Notes 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	NOTES	31.12.24	31.12.23
			£	£
	Social Donations	2	272	970
	Social Charitable Activities	4	81,977	72,164
			<u>82,249</u>	<u>73,134</u>
	Social Costs		(36,993)	(32,910)
	SURPLUS/(DEFICIT)		<u>45,256</u>	<u>40,224</u>

This includes income and expenditure related to the use of the hall for Social Events such as Weddings, Bereavement Gatherings and Social Events income is mainly the New Years Eve Party.

7.2	CULTURAL ACTIVITIES		31.12.24	31.12.23
			£	£
	Cultural Donations	2	13,915	3,081
	Cultural Charitable Activities	4	17,511	22,074
			<u>31,426</u>	<u>25,155</u>
	Cultural Costs		(363)	(1,913)
	SURPLUS/(DEFICIT)		<u>31,063</u>	<u>23,242</u>

This includes income and expenditure related to Cultural Activities such as Diwali festivities, Norinam, Shradh and Ayodhya Ram Mandir Celebrations along with the monthly KMK events held at the BPM hall.

7.3	RELIGIOUS ACTIVITIES		31.12.24	31.12.23
			£	£
	Religious Donations	2	8,636	605
	Religious Charitable Activities	4	21,402	23,510
			<u>30,038</u>	<u>24,115</u>
	Religious Costs		(7,381)	(2,870)
	SURPLUS/(DEFICIT)		<u>22,657</u>	<u>21,245</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 2024**

7.4 SPORTS ACTIVITIES	NOTES	31.12.24	31.12.23
		£	£
Sports Donations	2	396	190
Sports Charitable Activities	4	<u>19,418</u>	<u>14,845</u>
		19,815	15,035
Sports Costs		<u>(8,355)</u>	<u>(6,815)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>11,460</u>	<u>8,220</u>

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

7.5 WOMENS NETWORK ACTIVITIES		31.12.24	31.12.23
		£	£
Womens Network Donations	2	427	0
Womens Network Activities	4	<u>1,020</u>	<u>4,219</u>
		1,447	4,219
Women's Network Costs		<u>(177)</u>	<u>(3,489)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>1,270</u>	<u>730</u>

This includes income and expenditure for Activities specifically held for women and families, such as bowling, cinema nights, menopause interactive event, children's navratri, rangoli competition and children's christmas party.

7.6 OTHER ACTIVITIES		31.12.24	31.12.23
		£	£
Other Donations	2	31,303	40,221
Other Activities	4	<u>37,796</u>	<u>11,955</u>
		69,099	52,177
Other Costs		<u>(29,762)</u>	<u>(6,746)</u>
<u>SURPLUS/(DEFICIT)</u>		<u>39,337</u>	<u>45,431</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 2024

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>Charitable</u>	<u>Total</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>
	<u>31.12.24</u>	<u>31.12.24</u>	<u>31.12.24</u>	<u>31.12.23</u>
	£	£	£	£
Water Rates	140	1,258	1,398	826
Insurance	178	1,601	1,779	1,615
Electricity	625	5,624	6,249	1,749
Gas	622	5,601	6,223	3,481
Postage, Telephone and IT Costs	372	3,344	3,716	3,613
Printing Stationery Publicity and Advertising	34	310	345	330
Security Costs - Alarm	107	961	1,068	809
Management Meetings & AGM Expenses	0	0	0	0
Assets write off	3,547	31,921	35,468	0
Depreciation - Freehold Building	1,850	16,647	18,497	17,840
Depreciation - Fixtures and Fittings	829	7,463	8,292	14,777
Depreciation - Utensils	4	32	36	203
	<u>£8,307</u>	<u>£74,764</u>	<u>£83,071</u>	<u>£45,243</u>

9 GOVERNANCE COSTS

Accountancy and Independent Examiners Fees
Professional & Legal Costs - Kitchen Extension
Bank Charges
Bad Debts Written Off
Support Costs (See Note 8)

<u>31.12.24</u>	<u>31.12.23</u>
£	£
1,750	1,750
48	35
255	106
0	0
8,307	4,524
<u>£10,360</u>	<u>£6,415</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>31.12.24</u>	<u>31.12.23</u>
	£	£
Charitable Causes	15,000	10,000
Resurfacing of the Car Park	0	30,000
Brand Identity refresh - signage, website and digital channels	2,000	5,000
Electronic Donation Payments	1,500	1,500
Upgrade of Hall Furniture and Security including AC unit	10,000	7,500
Solar Power	29,000	0
Stage Lighting Upgrade	0	2,500
Expansion of Sports Activities	2,500	1,500
Premises for social and sports activities	200,000	0
IT (Website and Audio/Visual Displays)	5,000	7,000
	<u>£265,000</u>	<u>£65,000</u>

11 MOVEMENTS IN FUNDS

	<u>NOTE</u>	<u>AT</u>	<u>NET</u>	<u>AT</u>
		<u>01.01.23</u>	<u>MOVEMENT</u>	<u>31.12.24</u>
		£	IN FUNDS	£
			£	
UNRESTRICTED FUNDS				
General Purpose Income Funds (See Page 6)		946,185	85,642	1,031,827
Transfer From Restricted Funds		0	0	0
Transfer To Designated Funds	10	(65,000)	(200,000)	(265,000)
		<u>881,185</u>	<u>(114,358)</u>	<u>766,827</u>
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	65,000	200,000	265,000
		<u>65,000</u>	<u>200,000</u>	<u>265,000</u>
RESTRICTED FUNDS				
Restricted Income Funds	13	44,177	23,071	67,248
Transfer From/To General Purpose Funds		0	0	0
		<u>44,177</u>	<u>23,071</u>	<u>67,248</u>
TOTAL FUNDS		<u>£990,362</u>	<u>£108,713</u>	<u>£1,099,075</u>

12 CAPITAL COMMITMENTS

At 31 December 2024, 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 2024

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>31.12.24</u> <u>TOTAL</u>	<u>31.12.23</u> <u>TOTAL</u>
	£	£	£	£	£	£
INCOME						
Donations & Sponsors	6,070	396	427	0	6,893	1,140
Mandir Safe Donations	0	0	0	0	0	0
Events & Activity Income	4,271	19,418	1,020	0	24,709	12,997
Functions, Events & Stalls Sales	0	0	0	0	0	4,219
New Years Party Collection	0	0	0	0	0	1,848
Woman's Network Income	0	0	0	0	0	0
Krish Milan Kendra Collections	0	0	0	0	0	0
Bank Interest Received	0	0	0	0	0	0
Transfer of Bank Interest from Revaben Education Trust*	0	0	0	0	0	0
	<u>10,341</u>	<u>19,815</u>	<u>1,447</u>	<u>0</u>	<u>31,603</u>	<u>20,204</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	7,237	0	0	7,237	4,488
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	177	0	177	3,489
New Years Party Expenses	0	0	0	0	0	1,848
Printing, Stationery & Postage	0	1,115	0	0	1,115	420
Capital Expenditure & Maint'ce	0	0	0	0	0	0
Sundry & Cleaning Expenses	0	0	0	0	0	0
Bank Charges	0	3	0	0	3	60
Tfr of Surplus Restricted Funds	0	0	0	0	0	0
	<u>0</u>	<u>8,355</u>	<u>177</u>	<u>0</u>	<u>8,532</u>	<u>10,305</u>
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	10,341	11,460	1,270	0	23,071	9,899
BALANCES B/F						
AS AT 31 DECEMBER 2023	6,623	14,280	3,586	11,319	35,807	25,908
BALANCES C/F						
AS AT 31 DECEMBER 2024	<u>£16,964</u>	<u>£25,739</u>	<u>£4,856</u>	<u>£11,319</u>	<u>£58,878</u>	<u>£35,807</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 2024****14 TANGIBLE FIXED ASSETS**

	Land and Buildings	Furniture Fixtures & Equipment	Utensils	TOTAL
	£	£	£	£
COST				
At 1 January 2023	892,016	324,006	6,911	1,222,934
Additions in Year*	32,838	3,020	0	35,858
Written off in Year	0	0	0	0
Disposals in Year	0	0	0	0
	<u>924,854</u>	<u>327,026</u>	<u>6,911</u>	<u>1,258,792</u>
DEPRECIATION				
At 31 December 2022	296,175	233,909	5,081	535,165
Charge for the Year	18,497	8,292	36	26,825
Written off in Year	0	33,997	1,471	35,468
Disposals in Year	0	0	0	0
	<u>314,672</u>	<u>276,199</u>	<u>6,588</u>	<u>597,459</u>
NET BOOK VALUE				
AT 31 DECEMBER 2024	<u>£610,183</u>	<u>£ 50,827</u>	<u>£ 323</u>	<u>£661,333</u>
AT 31 December 2023	<u>£595,842</u>	<u>£90,097</u>	<u>£1,829</u>	<u>£687,769</u>

* Additions in the year are broken down as follows; £33k of Land & Buildings, which was for the new car park surface and line painting
The £3,020 spent was for fixtures and fittings and equipment such as table trolleys and sports equipment

15 DEBTORS AND PREPAYMENTS

	<u>31,12,24</u>	<u>31,12,23</u>
	£	£
Insurance Prepaid	1,659	1,283
Gift Aid Rebate - Provision	1,487	0
Insurance Monies Due	7,160	0
Sponsors & Donations Outstanding	1,124	960
	<u>£11,430</u>	<u>£2,244</u>

16 BALANCES AT BANK

	£	£
Barclays Bank - BPM Main Current Account	97,204	203,209
- BPM Main High Interest Account	40,807	54,974
- Donations Scheme Account	285,086	15,669
HSBC Bank - BPM Sports Current Account	15,951	28,905
	<u>£439,048</u>	<u>£302,758</u>

17 CASH IN HAND

	£	£
Cash In Hand - BPM Account	840	1200
Cash In Hand - BPM Sports	0	20
	<u>£840</u>	<u>£1,220</u>

*New Years Eve Party raffle monies which were paid into the bank in Jan-25

18 CREDITORS - 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*	342	1,130
Accruals - provisions for costs incurred and invoiced later**	14,734	3,500
	<u>£15,076</u>	<u>£4,630</u>

*creditors outstanding as at the year end paid in 2025

**includes provision for accountancy fees for year ended 2024 and late expense claims