Charity registration number: 513210

Shree Birmingham Pragati Mandal

Annual Report and Financial Statements
for the Year Ended 31 December 2025

ONYX ACCOUNTANTS
Onyx House,12 Phoenix Business Park
Avenue Close
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 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 2025 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 R. Chauhan (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 2025

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Aims and Objectives

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.

These objectives reflect both our Hindu faith and our wider community purpose. The Trustees continue to review BPM's activities to ensure they remain aligned with our charitable objectives and relevant Charity Commission guidance. Our continuing aim is to provide a place of worship and an inclusive community facility, while maintaining and developing facilities capable of supporting the needs of current and future generations.

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

During 2025, BPM continued to deliver a broad programme of religious, educational, social, cultural and sporting activities through the commitment of our Executive Committee, Management Committee, Sub-Committees and volunteers. The Trustees thank our CEO, Ashwinbhai Parmar, and all those who contributed their time and skills during the year.

Advancement of Religion and Culture

BPM maintained its established programme of Hindu religious and cultural activities throughout 2025. This included celebrations and observances such as Navratri, Diwali, Janmashtami, Hanuman Chalisa and Shiv Pooja, alongside other regular religious and cultural activities. BPM also held a seven-day Katha, combining religious teachings and stories, spiritual talks and devotional singing. The event attracted more than 250 attendees each day and provided an important opportunity for worship, learning and community participation. These activities provided opportunities for worship, participation and learning about Hindu faith, traditions and culture across generations.

Education, Health, Wellbeing and Social Inclusion

The Krishna Milan Kendra (KMK) continued to provide regular opportunities for older members to meet, participate in activities and maintain social connections. Average attendance is now approaching 150 people per session, supported by around 40 volunteers. Approximately 50 subsidised tiffin meals are also provided at each monthly session. The programme remains inclusive and welcomes participants from both within and outside BPM's immediate community, helping to reduce social isolation and strengthen community connections.
The Women's Network delivered a varied programme during the year. A Health Awareness Day in June attracted more than 250 people and brought together NHS representatives, support services and health professionals to provide information and improve awareness of health and wellbeing.
A further workshop focused on menopause, helping to increase understanding and encourage more open conversations around women's health. Other activities included a cinema night, community barbecue and children's Christmas party.

During Navratri, the Women's Network organised two days of children's Garba, including Ganesh Pooja, attracting approximately 250 people. The activities helped younger generations participate in and develop their understanding of Hindu religious and cultural traditions.
BPM also continued to provide religious, emotional and practical support to families experiencing bereavement. This includes making BPM's facilities available for funeral and post-funeral rituals, providing families with an appropriate space to come together at what can be an extremely difficult time. These services are provided at significantly subsidised rates, helping families to observe important religious and cultural traditions with dignity and support.

Sports, Inclusion and Youth Engagement.

BPM's sports programme continued to develop during 2025. Youth football remained a significant area of activity, providing opportunities for young people to participate in sport, develop skills and build confidence.
Three youth coaches attended Junior Football Leader Awards activities held at the Aston Villa Foundation, while BPM's female coaches completed an eight-week Aston Villa Foundation mentoring programme to further develop their coaching skills.
BPM continued to strengthen relationships with local football organisations, including Solihull Moors, supporting work to improve diversity and inclusion within football and the matchday experience.
Cricket coaching and net sessions were reintroduced for the first time in several years, attracting participation from children and adults, including girls and women.
BPM also hosted an FA Build, Support and Connect event, supporting parents from underrepresented groups involved in grassroots football.

Community Cohesion and Partnerships

BPM continued to promote inclusion and positive relationships with the wider community, working with local organisations and partners and making our activities and facilities accessible beyond our immediate membership.

Investment in BPM's Facilities and Future Sustainability

During 2025, BPM continued to invest in its long-term sustainability and the accessibility, security and functionality of its facilities.
Solar panels were installed as part of our commitment to improving energy efficiency and reducing the environmental impact and future operating costs of the premises. Air conditioning was also installed in the kitchen to improve the working environment and functionality of this important facility.
BPM also developed a refreshed brand identity and new website, providing a more modern and accessible platform through which to communicate our activities and engage with the community.

Shree Birmingham Pragati Mandal
Report of the trustees to the members of Shree Birmingham Pragati Mandal
for the Year Ended 31 December 2025

Financial Review

Total income for 2025 was £179,417 compared with £294,854 in 2024. The higher 2024 figure included £57,950 received in settlement of an insurance claim relating to water damage. Net incoming resources for 2025 were £51,362 compared with £108,712 in 2024.

BPM remained in a strong financial position at the year end, with bank balances of £485,325 compared with £439,048 at the end of 2024.

The Trustees continued to designate funds towards identified future requirements and charitable purposes. At 31 December 2025, designated funds totalled £403,500, including amounts set aside for charitable causes, future premises, sports development, IT and audio-visual improvements, stage lighting, boiler replacement and contingency funding.

Policy on reserves

The Trustees maintain reserves to ensure that BPM can continue to meet its obligations and sustain its charitable activities in the event of unforeseen circumstances or reductions in income. During 2025, £40,000 was designated as a general contingency fund, representing approximately one year's running costs. Other funds are designated for specific future priorities or held within current and deposit accounts. BPM has no long-term investments.

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 and appointment of new Trustees, taking account of the views and recommendations of the Executive Committee. In considering appointments, the Trustees seek individuals with the appropriate commitment, competence, experience and understanding of BPM and its charitable purposes. Potential Trustees may be invited to attend meetings as observers and are provided with information about the charity's aims, activities and governance arrangements before an appointment is considered. This enables the Trustees to consider eligibility, relevant skills, experience and suitability.

Induction and training of trustees
Following appointment, new Trustees are introduced to BPM's constitution, policies and procedures. Relevant Charity Commission guidance, including guidance concerning trustee responsibilities, public benefit and the advancement of religion, is also made available.

Organisational structure
The Trustees are responsible for the overall control, governance and strategic direction of the charity. Trustees give their time voluntarily and receive no remuneration or financial benefit, other than reimbursement of reasonable expenses where appropriate.
The Trustees meet regularly and retain ultimate responsibility for decisions relating to BPM and its activities. Day-to-day management is delegated to the Executive Committee, Management Committee and relevant Sub-Committees within agreed responsibilities, with matters requiring Trustee consideration or approval referred to the Trust Board.

Risk Management
The Trustees continued to review the principal risks facing BPM during 2025 and the controls in place to manage them.
Safeguarding arrangements include enhanced DBS checks for coaches and volunteers working with children and vulnerable adults. Appropriate insurance cover, including property and trustee liability insurance, is maintained and reviewed.
The Trustees also continued to consider BPM's financial resilience in the context of operating costs and future investment requirements. As part of this approach, £40,000 was designated during 2025 as a general contingency fund representing approximately one year's running costs.
Investment in improved site security, digital payment facilities and energy efficiency during the year also contributed to reducing operational, cash-handling and premises-related risks.
BPM also continues to provide appropriate food safety and hygiene education for volunteers involved in food preparation and service, including awareness of allergens and associated risks.

Future Improvement Proposals - Year 2025:

Looking ahead, the Trustees have identified the following priorities for 2026:

- Continue to develop BPM's digital communications, including greater use of the new website to improve engagement with members and the wider community.
- Increase the use of digital payment and donation facilities to improve efficiency, make giving easier and further reduce reliance on cash handling.
- Monitor the performance and benefits of the newly installed solar panels, progress improvements to the boiler system and continue to strengthen site security and energy efficiency.
- Continue to explore opportunities for additional premises to support the future development of social and sporting activities. The Trustees have designated £300,000 towards potential premises for these purposes.
- Further develop youth sports and increase opportunities for female participation in coaching and leadership.
- Expand educational and wellbeing programmes, particularly for older members and women. This will include practical digital-skills sessions covering areas such as using apps and online banking safely and recognising scams.
- Continue charitable fundraising in support of appropriate local and national causes.
- Progress planned improvements to the hall's audio-visual and stage-lighting facilities.

Finally, the Trustees extend their thanks to BPM's volunteers, Executive and Management teams, Sub-Committees, partners and community members. Their continued commitment, generosity and voluntary contribution enable BPM to deliver its charitable purposes and serve the wider community.

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 2025

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.

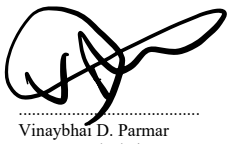
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 04th October 2026 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 2025

I report to the trustees on my examination of the accounts of Shree Birmingham Pragati Mandal for the year ended 31 December 2025.

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

04th October 2026

Shree Birmingham Pragati Mandal

Statements of Financial Activities for the Year Ended 31 December 2025

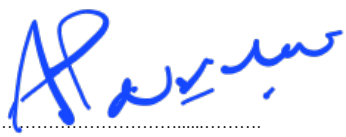
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary income	**2**	**40,218**	**10,127**	**50,345**	54,949
Investment income	**3**	**3,752**	**0**	**3,752**	2,831
Incoming Resources from Charitable Activities					
Community and Religious Activities	**4**	**94,231**	**31,089**	**125,320**	179,124
Other Incoming Resources	**5**	**0**	**0**	**0**	57,950
TOTAL INCOMING RESOURCES		**138,201**	**41,215**	**179,417**	294,854
RESOURCES EXPENDED					
Costs of Generating Funds:					
Costs of generating voluntary income	**6**	**22,322**	**0**	**22,322**	17,987
Charitable activities costs	**7**	**86,185**	**12,785**	**98,970**	157,794
Governance costs	**9**	**6,842**	**0**	**6,842**	10,360
TOTAL RESOURCES EXPENDED		**115,349**	**12,785**	**128,134**	186,141
NET INCOMING RESOURCES FOR THE YEAR		**22,852**	**28,430**	**51,282**	108,712
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		**1,031,827**	**67,248**	**1,099,075**	990,362
TRANSFER BETWEEN FUNDS		**0**	**0**	**0**	0
TOTAL FUNDS CARRIED FORWARD		**£1,054,679**	**£95,678**	**£1,150,357**	£1,099,074

Shree Birmingham Pragati Mandal

Balance Sheet as at 31 December 2025

	NOTES	31.12.25		31.12.24	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**14**		**669,311**		661,333
CURRENT ASSETS					
Stock of Plates		**1,000**		1500	
Debtors and Prepaid Expenses	**15**	**4,487**		11,430	
Balances at Bank	**16**	**485,246**		439,048	
Cash in Hand		**0**		840	
		490,733		452,819	
LESS: CURRENT LIABILITIES					
Creditors - amounts due within one year	**18**	**9,686**		15,076	
		9,686		15,076	
NET CURRENT ASSETS			**481,046**		437,743
NET ASSETS			**£1,150,357**		£1,099,076
REPRESENTED BY:					
FUNDS					
UNRESTRICTED INCOME FUNDS					
General Purpose Income Funds (Page 7)	**11**		**651,179**		766,827
Designated Income Funds	**10/11**		**403,500**		265,000
			1,054,679		1,031,827
RESTRICTED FUNDS					
Restricted Income Funds (Page 7)	**11/13**		**95,678**		67,248
TOTAL FUNDS			**£1,150,357**		£1,099,075

Approved by the Executive Committee on 04th October 2026 and signed on its behalf by:



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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 2025

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
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

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2025

Trade creditors
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 services rendered are due, 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

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
Temple Donations and Collections	30,422	0	30,422	34,012
Restricted Donations & Sponsors	0	10,127	10,127	7,294
Grants	0	0	0	0
Gift Aid Income Tax Reclaim Provision	9,796	0	9,796	13,643
	40,218	10,127	50,345	54,949

Temple donations and collections are received from the devotees where donations are pledged in the Mandir Area. Restricted donations & sponsors of £10,127 was for Womens network, Sports and KMK donations.
The £30,422 was made up of general donations during the year from events and social gatherings held and the gift aid of £9,796 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

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
Bank Deposits Interest	3,752	0	3,752	2,831
	3,752	0	3,752	2,831

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 highr rates of interest.

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

COMMUNITY AND RELIGIOUS ACTIVITIES	NOTES	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
Social Activities	7.1	74,650	0	74,650	81,977
Cultural Activities	7.2	0	8,790	8,790	17,511
Religious Activities	7.3	18,891	0	18,891	21,402
Sports Activities	7.4	0	18,795	18,795	19,418
Womens Network Activities	7.5	0	3,504	3,504	1,020
Other Activities	7.6	691	0	691	37,796
		94,231	31,089	125,320	179,124

5 OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
Registry Wedding Service Income	0	0	0	0
Insurance Income	0	0	0	57,950
	0	0	0	57,950

*Insurance claim for water damages in 2024.

6 COST OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.25 £	Total Funds 31.12.24 £
Maintenance of the Hall	22,322	0	22,322	17,987
	22,322	0	22,322	17,987

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 2025

7	**CHARITABLE ACTIVITIES EXPENDITURE**	**NOTES**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds 31.12.25**	Total Funds 31.12.24
			£	**£**	**£**	£
	Social Activities	**7.1**	**18,565**	**0**	**18,565**	36,993
	Cultural Activities	**7.2**	**0**	**166**	**166**	363
	Religious Activities	**7.3**	**7,353**	**0**	**7,353**	7,381
	Sports Activities	**7.4**	**0**	**8,630**	**8,630**	8,355
	Womens Network Activities	**7.5**	**0**	**3,990**	**3,990**	177
	Other Activities	**7.6**	**17,505**	**0**	**17,505**	29,762
	Support Costs	**8**	**42,762**	**0**	**42,762**	74,764
			86,185	**12,785**	**98,970**	**157,794**

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**	**31.12.25**	31.12.24
			£	£
	Social Donations	**2**	**0**	272
	Social Charitable Activites	**4**	**74,650**	81,977
			74,650	82,249
	Social Costs		**(18,565)**	(36,993)
	SURPLUS/(DEFICIT)		**56,085**	45,256

This includes income and expenditure related to the use of the hall for Social Events such as Weddings, Workshops and Bereavement Gatherings.

7.2	**CULTURAL ACTIVITIES**	**31.12.25**	31.12.24
		£	£
	Cultural Donations	**9,882**	13,915
	Cultural Charitable Activites	**8,790**	17,511
		18,671	31,426
	Cultural Costs	**(166)**	(363)
	SURPLUS/(DEFICIT)	**18,506**	31,063

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**	**31.12.25**	31.12.24
		£	£
	Religious Donations	**15,787**	8,636
	Religious Charitable Activites	**18,891**	21,402
		34,678	30,038
	Religious Costs	**(7,353)**	(7,381)
	SURPLUS/(DEFICIT)	**27,325**	22,657

This includes income and expenditure for Religious Activities largely related to Navratri, Janmastmi, Hanuman Chalisa, Shiv Pooja and the 7 day Katha.

Shree Birmingham Pragati Mandal

Notes to the financial statements for the Year Ended 31 December 2025

7.4 SPORTS ACTIVITIES	NOTES	31.12.25	31.12.24
		£	£
Sports Donations	2	155	396
Sports Charitable Activites	4	18,795	19,418
		18,950	19,815
Sports Costs		(8,630)	(8,355)
SURPLUS/(DEFICIT)		10,320	11,460

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		31.12.25	31.12.24
		£	£
Womens Network Donations	2	90	427
Womens Network Activites	4	3,504	1,020
		3,594	1,447
Women's Network Costs		(3,990)	(177)
SURPLUS/(DEFICIT)		£(396)	1,270

This includes income and expenditure for Activities specifically held for women and families included the Health Day interactive event, community BBQ, children's Navratri for 2 days, plus the introduction of the first Children's Ganesh Pooja which was a success, along with Children's Christmas Party.

7.6 OTHER ACTIVITIES		31.12.25	31.12.24
		£	£
Other Donations	2	24,431	31,303
Other Activites	4	691	37,796
		25,122	69,099
Other Costs		(17,505)	(29,762)
SURPLUS/(DEFICIT)		7,617	39,337

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 2025

8 SUPPORT COSTS

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

	Governance Activities	Charitable Activities	Total Activities 31.12.25	Total Activities 31.12.24
	£	£	£	£
Water Rates	62	559	621	1,398
Insurance	234	2,107	2,342	1,779
Electricity	945	8,503	9,448	12,472
Postage, Telephone and IT Costs	424	3,818	4,243	3,716
Printing Stationery Publicity and Advertising	63	569	632	345
Security Costs - Alarm	107	961	1,068	1,068
Management Meetings & AGM Expenses	0	0	0	0
Assets write off	0	0	0	35,468
Depreciation - Freehold Building	1,850	16,647	18,497	18,497
Depreciation - Fixtures and Fittings	1,063	9,568	10,631	8,292
Depreciation - Utensils	3	29	32	36
	£4,751	£42,762	£47,513	£83,071

9 GOVERNANCE COSTS

	31.12.25	31.12.24
	£	£
Accountancy and Independent Examiners Fees	1,750	1,750
Professional & Legal Costs - Kitchen Extension	47	48
Bank Charges	293	255
Bad Debts Written Off	0	0
Support Costs (See Note 8)	4,751	8,307
	£6,842	£10,360

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:

	31.12.25	31.12.24
	£	£
Charitable Causes	15,000	15,000
Upgrade Boiler	25,000	0
Brand Identity refresh - signage, website and digital channels	3,000	2,000
Electronic Donation Payments	0	1,500
Upgrade of Hall Furniture and Security including AC unit	2,500	10,000
Solar Power	0	29,000
Stage Lighting Upgrade	10,000	0
General Contingency Funds (1 years running costs)	40,000	0
Expansion of Sports Activities	3,000	2,500
Premises for social and sports activities	300,000	200,000
IT (Website and Audio/Visual Displays)	5,000	5,000
	£403,500	£265,000

11 MOVEMENTS IN FUNDS

	NOTE	AT 01.01.25	NET MOVEMENT IN FUNDS	AT 31.12.25
UNRESTRICTED FUNDS		£	£	£
General Purpose Income Funds (See Page 6)		1,031,827	22,852	1,054,679
Transfer From Restricted Funds		0	0	0
Transfer To Designated Funds	10	(265,000)	(138,500)	(403,500)
		766,827	(115,648)	651,179
UNRESTRICTED DESIGNATED INCOME FUNDS				
Designated Income Funds		0	0	0
Transfer From General Purpose Funds	10	265,000	138,500	403,500
		265,000	138,500	403,500
RESTRICTED FUNDS				
Restricted Income Funds	13	67,248	28,430	95,678
Transfer From/To General Purpose Funds		0	0	0
		67,248	28,430	95,678
TOTAL FUNDS		£1,099,075	£51,282	£1,150,358

12 CAPITAL COMMITMENTS

At 31 December 2025, 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 2025

13 RESTRICTED FUNDS' INCOME AND EXPENDITURE

	(a) KMK	(b) BPM Sports	(c) Woman's Network	(d) Restricted Donation Fund	31.12.25 TOTAL	31.12.24 TOTAL
INCOME	£	£	£	£	£	£
Donations & Sponsors	9,882	155	90	0	**10,127**	6,893
Mandir Safe Donations	0	0	0	0	**0**	0
Events & Activity Income	8,790	18,795	3,504	0	**31,089**	24,709
Functions, Events & Stalls Sales	0	0	0	0	**0**	0
New Years Party Collection	0	0	0	0	**0**	0
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	0	0	0	0	**0**	0
	18,671	**18,950**	**3,594**	**0**	**41,215**	31,603
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	7,481	0	0	**7,481**	7,237
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	166	0	3,990	0	**4,156**	177
New Years Party Expenses	0	0	0	0	**0**	0
Printing, Stationery & Postage	0	1,149	0	0	**1,149**	1,115
Capital Expenditure & Maint'ce	0	0	0	0	**0**	0
Sundry & Cleaning Expenses	0	0	0	0	**0**	0
Bank Charges	0	0	0	0	**0**	3
Tfr of Surplus Restricted Funds	0	0	0	0	**0**	0
	166	**8,630**	**3,990**	**0**	**12,785**	8,532
RESTRICTED FUNDS'						
SURPLUS/(DEFICIT) IN YEAR	**18,506**	**10,320**	**(396)**	**0**	**28,430**	23,071
BALANCES B/F AS AT 31 DECEMBER 2024	**16,964**	**25,739**	**4,856**	**11,319**	**58,878**	35,807
BALANCES C/F AS AT 31 DECEMBER 2025	**£35,470**	**£36,059**	**£4,460**	**£11,319**	**£87,308**	£58,878

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 2025

14 TANGIBLE FIXED ASSETS

	Land and Buildings	Furniture Fixtures & Equipment	Utensils	TOTAL
		£	£	£
COST	£			
At 1 January 2025	924,854	94,922	492	1,020,268
Additions in Year*	0	37,138	0	37,138
Written off in Year	0	0	0	0
Disposals in Year	0	0	0	0
	924,854	**132,060**	**492**	**1,057,406**
DEPRECIATION				
At 1 January 2025	314,672	44,094	169	358,935
Charge for the Year	18,497	10,631	32	29,160
Written off in Year	0	0	0	0
Disposals in Year	0	0	0	0
	333,169	**54,726**	**201**	**388,095**
NET BOOK VALUE				
AT 31 DECEMBER 2025	**£591,685**	**£ 77,335**	**£ 291**	**£669,311**
AT 31 December 2024	£610,183	£50,828	£323	£661,334

* Additions in the year are broken down as follows; £37,138 for furniture, fittings and equipment which included the solar panels and barriers/metal poles along with the air conditioner unit for the kitchen.

15 DEBTORS AND PREPAYMENTS

	31.12.25	31.12.24
	£	£
Insurance Prepaid	**2,248**	1,659
Gift Aid Rebate - Provision	**1,390**	1,487
Insurance Monies Due	**0**	7,160
Sponsors & Donations Outstanding	**850**	1,124
	£4,487	£11,431

16 BALANCES AT BANK

	£	£
Barclays Bank - BPM Main Current Account	**30,033**	97,204
- BPM Main High Interest Account	**16,230**	15,951
- Donations Scheme Account	**388,838**	285,086
HSBC Bank - BPM Sports Current Account	**50,145**	40,807
	£485,246	£439,048

17 CASH IN HAND

	£	£
Cash In Hand - BPM Account	**0**	840
Cash In Hand - BPM Sports	**0**	0
	£0	**£840**

*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*	**7,936**	342
Accruals - provisions for costs incurred and invoiced later**	**1,750**	14,734
	£9,686	**£15,076**

*creditors outstanding as at the year end paid in 2026
**includes provision for accountancy fees for year ended 2025