

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for  
SHREE GEETA BHAWAN**

Brindleys Limited  
2 Wheeleys Road  
Edgbaston  
Birmingham  
West Midlands  
B15 2LD

**SHREE GEETA BHAWAN**

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for the Year Ended 31 March 2022**

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# SHREE GEETA BHAWAN

## Report of the Trustees for the Year Ended 31 March 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) 'FRS102 as introduced on the 01/01/2016. This was first adopted by the charity on 01/04/2016.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The principal activity of the Bhawan during the year, which has remained unchanged from previous years, was that of the advancement of Hinduism in accordance with its Constitution.

#### Significant activities

Since the end of the Covid 19 pandemic and the lifting of government lockdowns the temple reopened in full during the year and donations received during the period (01/04/2021 to 31/03/2022) were significantly higher than those received during the period (01/04/2020 to 31/03/2021) during the Covid 19 pandemic.

We sincerely thank the Managing Committee and Devotees for their co-operation and support, on which the achievement of aims and objectives of the Bhawan depends.

### ACHIEVEMENT AND PERFORMANCE

Following registration for gift aid in 2015 SGB charity has claimed £11,028 from Gift Aid in 2022, (£4,056 in 2021, £48,905 in 2020, £21,181 in 2019 £32,509 in 2018, £42,357 in 2017 and £29,732 in 2016) and will continue to benefit in the future. The decrease in gift aid received during the Y.E.31.03.2021 was due to the decrease in donations during that year as the temple was closed during the Covid 19 pandemic. The gift aid receipts during the Y.E.31.03.2022 increased as a result of the temple being reopened after the Covid 19 pandemic which resulted in an increase of donations received. The temple has continued to invest in the freehold property improvements during 2022 with £65,300 (freehold property additions) being spent this year on the extension and renovation of the dining hall and kitchen and the construction of a new car park. This work is being carried out by Parkdale Projects.

## SHREE GEETA BHAWAN

### Report of the Trustees for the Year Ended 31 March 2022

#### FINANCIAL REVIEW

##### Review and progress

The incoming resources during the year amounted to £318,637 and expenditure including depreciation amounted to £178,554 leaving the surplus/(loss) for the year of £140,083, during the year gold owned by SGB was revalued creating a profit/(loss) of £41,733 in the reserves and in such increasing/(reducing) the surplus within the accounts to £181,941 which was transferred to general reserve fund. The statement of financial activities are shown on page 5 with relevant notes on pages 7 to 16.

##### Reserves policy

The Trustees review the reserves policy which include a consideration of the nature of the income and expenditure stream, the requirement to match variable income with fixed commitments and a consideration of the nature of the reserves. As a result of this review it will be noted that at the end of the financial year on 31 March 2022, the Bhawan's unrestricted funds amounted to £3,036,876 of which £2,905,713 relates to tangible assets. The current debtors = £2,382 and cash in hand and bank balances = £137,398 less current liabilities due within one year of £10,742, this leaves net current assets of £129,038. This was concluded to be an adequate figure to allow the charity to be managed efficiently and to ensure that sufficient resources were available to provide uninterrupted services.

##### Coronavirus Business Interruption Loan Scheme (CBILS)

On the 09/09/2020 Shree Geeta Bhawan was entered into a loan agreement with Lloyds bank under (CBILS)

A loan of £173,000 was received by the charity on the 15/09/2020 from Lloyds bank.

The loan was taken over 6 years and the agreed rate of interest was 2.8% above the base rate of interest which was 0.10% at the time the loan agreement was signed. The charity took advantage of the Business Interruption Payment (BIP) offered by the UK Government at the time the loan agreement was signed. Under the BIP the UK Government covered the fees and interest during the first 12 months of the loan.

The agreed monthly loan repayments due from the charity to Lloyds bank are £2,883.34 with the first of 60 loan repayments being paid on the 15/10/2021. The second loan installment was paid on the 15/11/2021. Then as noted in the accounts for the Y.E.31.03.2021 the loan was repaid in full by the temple on the 18/11/2021.

'The perpetual nature of the charity's existence means that it will never cease to exist and therefore reserves are carried forward at the end of each financial year. The Trustees aim to maintain unrestricted reserves at a level which equate to approximately three months of its unrestricted charitable expenditure. It is the Trustees' view that this level is sufficient to respond to any unexpected level of expenditure as well as finance other recurring expenditure and governance costs. The Trustees and Executive Committee, as well as members of subcommittees, are not remunerated or paid any salaries or expenses. The restricted funds all relate to items where the donors have specified its intended use or recipient. Where deficits occur these are carried forward to the following year.'

#### FUTURE PLANS

As previously approved by SGB Trustees a Design & Build Project for Extension and Renovation of the Dining Hall and Kitchen and construction of a new Car park at the rear of the temple is currently continuing and is contracted to Parkdale Projects.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

258195

**SHREE GEETA BHAWAN**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Principal address**

107-117 Heathfield Road  
Handsworth  
Birmingham  
West Midlands  
B19 1HL

**Trustees**

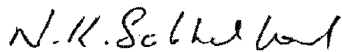
Shri O P Sharma Dvivedi Patron  
Mr Harshad Trivedi Vice-President - Trustee  
Miss Kusum Lata Bhanot Trustee  
Mr Raj Kumar Dutta Trustee  
Mr Shiv Parshad Passi Trustee  
Mr Raj Kumar Duggal Assistant Treasurer  
Mr Naresh Kumar Sabharwal Treasurer - Trustee  
Dr Arun Sinha Secretary - Trustee  
Mr R K Sethi Patron  
Mr A N Verma Patron  
Mr Mukesh Murria President - Trustee  
Mrs Kamlesh Prem Lata Duggal Vice President - Trustee  
Mrs Sharon Kallia Membership Secretary - Trustee  
Mr Kashav Sehra Trustee  
Mr Sanju Sharma Trustee  
Mr Sunil Sharma Trustee  
Mr Rahul Vashisht Trustee  
Mr Rohit Gautam Trustee

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

**Independent Examiner**

Kulwinder Singh Chawla  
FCCA  
Brindleys Limited  
2 Wheeleys Road  
Edgbaston  
Birmingham  
West Midlands  
B15 2LD

Approved by order of the board of trustees on 20 September 2022 and signed on its behalf by:



Mr Naresh Kumar Sabharwal - Trustee

**Independent Examiner's Report to the Trustees of  
Shree Geeta Bhawan**

**Independent examiner's report to the trustees of Shree Geeta Bhawan**

I report to the charity trustees on my examination of the accounts of Shree Geeta Bhawan (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 the Trust 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 applicable 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.



Kulwinder Singh Chawla  
FCCA  
Brindleys Limited  
2 Wheellys Road  
Edgbaston  
Birmingham  
West Midlands  
B15 2LD

20 September 2022

**SHREE GEETA BHAWAN**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	275,957	62,504
Investment income	3	18,118	19,065
Other income	4	24,562	62,155
<b>Total</b>		<b>318,637</b>	<b>143,724</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Religious festivals		7,779	2,640
Donations and dakshinas		5,000	-
Wages and national insurance		73,191	72,880
Insurance		4,838	5,027
Light & Heat		829	21,836
Repairs renewals & maintenance		5,553	3,614
Cleaning refuse & hygiene		2,912	108
Security expenses		350	212
Car Park rental		2,940	-
Telephone		418	611
Postage & Stationery		513	1,992
Depreciation		71,560	71,173
Accountancy		1,800	1,800
Yogyakarta		-	994
Other		871	-
<b>Total</b>		<b>178,554</b>	<b>182,887</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>140,083</b>	<b>(39,163)</b>
 <b>Other recognised gains/(losses)</b>			
Gains/(losses) on revaluation of fixed assets		41,733	(12,557)
<b>Net movement in funds</b>		<b>181,816</b>	<b>(51,720)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>2,852,935</b>	<b>2,904,655</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,034,751</b>	<b>2,852,935</b>

The notes form part of these financial statements

**SHREE GEETA BHAWAN**

**Balance Sheet  
31 March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	2,905,713	2,870,240
<b>CURRENT ASSETS</b>			
Debtors	10	2,382	2,456
Cash at bank and in hand	11	137,398	156,309
		<hr/>	<hr/>
		139,780	158,765
<b>CREDITORS</b>			
Amounts falling due within one year	12	(10,742)	(3,070)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		129,038	155,695
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,034,751	3,025,935
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	-	(173,000)
		<hr/>	<hr/>
<b>NET ASSETS</b>		3,034,751	2,852,935
		<hr/>	<hr/>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		3,034,751	2,852,935
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		3,034,751	2,852,935
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2022 and were signed on its behalf by:

*N. K. Sabharwal*

Mr Naresh Kumar Sabharwal - Trustee

The notes form part of these financial statements



## SHREE GEETA BHAWAN

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Allocation and apportionment of costs**

Support costs consisting of office and administrative costs of the Bhawan including staff salaries have been split between charitable and governance activities on the basis of estimated time spent and its usages of each activity.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	2021
	£	£
Donations	<b>264,929</b>	58,448
Gift aid	<b>11,028</b>	4,056
	<u><b>275,957</b></u>	<u>62,504</u>

**3. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Rents received	<b>18,118</b>	19,000
Deposit account interest	-	65
	<u><b>18,118</b></u>	<u>19,065</u>

Rent is received from property 1 St Peters Road and 13 Brecon Road; there is no Bank deposit interest is received gross in this year from Lloyds Bank and from Punjab National Bank (Int.) Limited and State Bank of India, which is not subject to corporation tax owing to the charitable status of the Bhawan.

**4. OTHER INCOME**

	<b>2022</b>	2021
	£	£
CJRS Claim	<b>19,269</b>	62,155
Insurance Claim	<b>5,293</b>	-
	<u><b>24,562</b></u>	<u>62,155</u>

During the year Shree Geeta Bhawan received £19,269 from HMRC that related to the HMRC Coronavirus Job Retention Scheme (CJRS). This amount was paid to the employees as per the rules and regulations relating to HMRC CJRS. This amount is shown as Other income on page 5 of the accounts (Statement of Financial Activities)

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Religious festivals	7,779	-	7,779
Donations and dakshinas	5,000	-	5,000
Wages and national insurance	73,191	-	73,191
Insurance	4,838	-	4,838
Light & Heat	829	-	829
Repairs renewals & maintenance	5,553	-	5,553
Cleaning refuse & hygiene	2,912	-	2,912
Security expenses	350	-	350
Car Park rental	2,940	-	2,940
Telephone	418	-	418
Postage & Stationery	513	-	513
Depreciation	-	71,560	71,560
Accountancy	-	1,800	1,800
	<u>104,323</u>	<u>73,360</u>	<u>177,683</u>

**6. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Depreciation	71,560	-	71,560
Accountancy	-	1,800	1,800
	<u>71,560</u>	<u>1,800</u>	<u>73,360</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Administration	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Jewellery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>					
At 1 April 2021	3,258,080	199,216	217,202	3,920	3,678,418
Additions	65,300	-	-	-	65,300
Revaluations	-	41,734	-	-	41,734
	<u>3,323,380</u>	<u>240,950</u>	<u>217,202</u>	<u>3,920</u>	<u>3,785,452</u>
<b>DEPRECIATION</b>					
At 1 April 2021	620,647	-	184,145	3,386	808,178
Charge for year	66,468	-	4,959	134	71,561
	<u>687,115</u>	<u>-</u>	<u>189,104</u>	<u>3,520</u>	<u>879,739</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>2,636,265</u>	<u>240,950</u>	<u>28,098</u>	<u>400</u>	<u>2,905,713</u>
At 31 March 2021	<u>2,637,433</u>	<u>199,216</u>	<u>33,057</u>	<u>534</u>	<u>2,870,240</u>

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £	Jewellery £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2022	<u>3,323,380</u>	<u>240,950</u>	<u>217,202</u>	<u>3,920</u>	<u>3,785,452</u>

There was no gold donated to the Bhawan during the year.

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	<b>2022</b>	2021
	£	£
Prepayments and other Debtors	<u>2,382</u>	<u>2,456</u>
<b>11. CASH AT BANK AND IN HAND</b>		
	<b>2022</b>	2021
	Total	Total
	funds	funds
	£	£
Cash in hand	408	1,017
Punjab National Bank- 10005757	3,186	3,186
Lloyds TSB Bank - 25621368	<b>132,503</b>	150,655
State bank of india - 96201934	236	236
PNB A/c 25032654	30	180
Bank A/c 46018454	<u>1,035</u>	<u>1,035</u>
Total	<u><b>137,398</b></u>	<u>156,309</u>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	<b>2022</b>	2021
	£	£
Taxation and social security	1,476	1,270
Other creditors	<u>9,266</u>	<u>1,800</u>
	<u><b>10,742</b></u>	<u>3,070</u>
<b>13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	<b>2022</b>	2021
	£	£
Bank loans (see note 14)	<u>-</u>	<u>173,000</u>
<b>14. LOANS</b>		
An analysis of the maturity of loans is given below:		
	<b>2022</b>	2021
	£	£
Amounts falling due between two and five years:		
CBIL Scheme Facility	<u>-</u>	<u>173,000</u>

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,852,935	181,816	3,034,751
<b>TOTAL FUNDS</b>	<u>2,852,935</u>	<u>181,816</u>	<u>3,034,751</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	318,637	(178,554)	41,733	181,816
<b>TOTAL FUNDS</b>	<u>318,637</u>	<u>(178,554)</u>	<u>41,733</u>	<u>181,816</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	2,904,655	(51,720)	2,852,935
<b>TOTAL FUNDS</b>	<u>2,904,655</u>	<u>(51,720)</u>	<u>2,852,935</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	143,724	(182,887)	(12,557)	(51,720)
<b>TOTAL FUNDS</b>	<u>143,724</u>	<u>(182,887)</u>	<u>(12,557)</u>	<u>(51,720)</u>

**SHREE GEETA BHAWAN**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,904,655	130,096	3,034,751
<b>TOTAL FUNDS</b>	<u>2,904,655</u>	<u>130,096</u>	<u>3,034,751</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	462,361	(361,441)	29,176	130,096
<b>TOTAL FUNDS</b>	<u>462,361</u>	<u>(361,441)</u>	<u>29,176</u>	<u>130,096</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**SHREE GEETA BHAWAN**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	264,929	58,448
Gift aid	11,028	4,056
	275,957	62,504
<b>Investment income</b>		
Rents received	18,118	19,000
Deposit account interest	-	65
	18,118	19,065
<b>Other income</b>		
CJRS Claim	19,269	62,155
Insurance Claim	5,293	-
	24,562	62,155
<b>Total incoming resources</b>	<b>318,637</b>	<b>143,724</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	73,291	72,880
Insurance	4,838	5,027
Light and heat	829	21,836
Telephone	418	611
Postage and stationery	513	1,992
Religious festivals	7,679	3,634
Donations & Dakshinas	5,000	-
Repairs, renewals & Maintenance	5,553	3,614
Cleaning refuse, Hygiene & Oth	2,912	108
Security Expenses	350	212
Car park Rental Charges	2,940	-
	104,323	109,914
<b>Other</b>		
Bank loan interest	871	-
<b>Support costs</b>		
<b>Other</b>		
Freehold property	66,468	65,162
Carried forward	66,468	65,162

This page does not form part of the statutory financial statements



**SHREE GEETA BHAWAN**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022	2021
	£	£
<b>Other</b>		
Brought forward	66,468	65,162
Fixtures and fittings	4,958	5,833
Computer equipment	134	178
	<u>71,560</u>	<u>71,173</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,800	1,800
Total resources expended	<u>178,554</u>	<u>182,887</u>
<b>Net income/(expenditure)</b>	<u>140,083</u>	<u>(39,163)</u>

This page does not form part of the statutory financial statements