

GURJAR HINDU UNION (GHU) LTD

England & Wales · Charity number 1117476

Details

Status	Registered
Legal form	Charitable company
Company number	05792654
Registered	2007-01-05
Register	View on the Charity Commission register

Contact

Address	Gurjar Hindu Union Apple Tree Centre Ifield Avenue Ifield Crawley RH11 0AF
Phone	01293530105
Email	umesh59@hotmail.com
Website	www.crawleyhindu.com

Activities

Objects: 1. THE ADVANCEMENT OF THE HINDU RELIGION IN CRAWLEY AND SURROUNDING AREA;2. TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE FOR PERSONS IN CRAWLEY AND THE SURROUNDING AREA, IN PARTICULAR BUT NOT EXCLUSIVELY PERSONS OF THE HINDU FAITH AND THEIR FAMILIES;3. PROMOTE EQUALITY AND DIVERSITY BY WORKING TOWARDS THE ELIMINATION OF RACIAL DISCRIMINATION AND TO PROMOTE EQUALITY OF OPPORTUNITY AND GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS FOR PERSONS IN CRAWLEY AND THE SURROUNDING AREA, IN PARTICULAR BUT NOT EXCLUSIVELY PERSONS OF THE HINDU FAITH AND THEIR FAMILIES;4. THE RELIEF OF THE ELDERLY AND WOMEN IN NEED, IN PARTICULAR BUT NOT EXCLUSIVELY ELDERLY PEOPLE AND WOMEN LIVING IN CRAWLEY AND THE SURROUNDING AREA BY THE PROVISION OF A DAY CARE CENTRE; AND5. TO ESTABLISH A CENTRE AND TO MAINTAIN AND MANAGE SUCH A CENTRE FOR ACTIVITIES PROMOTED IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The organisation focuses on the Indian community in serving their needs and helping to integrate them into mainstream society. GHU also looks to share the rich cultural and spiritual history of India more

widely through common inter-community experiences. GHU provides services for the young and old making up the shortfall that the statutory bodies are unwilling or unable to provide.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CRAWLEY AND ITS ENVIRONS
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£398,320	£272,833	-	-
2023-12-31	£374,280	£236,530	-	-
2022-12-31	£374,078	£251,753	-	-
2021-12-31	£238,743	£193,814	-	-
2020-12-31	£135,973	£176,498	-	-

Trustees

Name	Role	Appointed
BHARAT LUKKA	Chair	
Amita Nayee		2023-04-10
CHANDULAL NAYEE		2011-10-03

GURJAR HINDU UNION (GHU) LTD

England & Wales - Charity number 1117476

Accounts

REGISTERED COMPANY NUMBER: 05792654 (England and Wales)
REGISTERED CHARITY NUMBER: 1117476

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for

Gurjar Hindu Union (GHU) Ltd

Able & Young Ltd
Chartered Certified Accountants
Airport House
Purley Way, Croydon
Surrey
CR0 0XZ

Gurjar Hindu Union (GHU) Ltd

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for the Year Ended 31 December 2024**

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Gurjar Hindu Union (GHU) Ltd**Report of the Trustees for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Company number	05792654 (England and Wales)
Registered Charity number	1117476
Registered office	Apple Tree Centre, Ifield Avenue, Crawley, West Sussex RH11 0AF

Trustees (Governors)

Mrs Amita (Tina) Nayee)	Appointment as the Catering & facility provision, fund raising and youth support
Mr Bharat Lukka	Company Secretary, Finance, Legal, Publicity, Marketing, Centre Management
Mr Chandu Bhai Nayee	Chairman of religious activities, education and training

Statutory Auditor	Mrs Rekha Shah, Able & Young Ltd, Chartered Certified Accountants, Airport House, Purley Way, Croydon, Surrey CR0 0XZ
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Banks	Barclays plc:
	NatWest:

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2006. The company was established under a memorandum of association which clearly sets its objects. The power of the charitable company is governed under its articles of association. In the event of the company being wound up, each Trustee (Governor) member guarantees to contribute £10.

Report of the Trustees for the Year Ended 31 December 2024**STRUCTURE, GOVERNANCE AND MANAGEMENT Recruitment and appointment of Board of Directors**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every third annual general meeting but are eligible to be re-elected at the general meeting.

Persons with a range of skills, experience and commitments are recruited to serve on the board of directors of GHU by following means: -

- referrals from local contacts within both the voluntary and statutory sectors
- volunteer recruitment undertaken by the local volunteer bureau.
- recruitment of volunteers who are users of the GHU services.
- volunteers who have served in GHU for at least three years.

Those persons who are interested in getting involved with the GHU's work are initially invited to attend the board meetings as observers and meet with one or more honorary officers. Suitable persons are invited to take part in a formal election process held at the AGM and subsequently confirmed as GHU's directors/trustees.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees for the Year Ended 31 December 2024

Organisational structure

The executive committee may consist of maximum of seven and minimum of three full time governors and up to seven co-opted governors. The "co-opted governor" positions were created to empower individuals within the committee to be more creative and take on greater, non-legal responsibilities. The governors meet regularly to discuss and review the financial position, the fund-raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day matters is delegated to the staff (Shastriji) and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objects are supported by the charity's activities. The objectives of the charity are:

- Promote equality and diversity by working towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.
- The relief of the elderly and women in need in particular but not exclusively elderly people and women living in Crawley and the surrounding area by the provision of a day care centre.
- To establish a centre and to maintain and manage such a centre for activities promoted in furtherance of the above objects.
- To advance the understanding and awareness of the Hindu religion in Crawley and surrounding area.
- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving conditions of life for persons in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.

ACHIEVEMENT AND PERFORMANCE

GHU was established in 1968 and we focus strongly on serving the needs of the Indian community in Crawley but also to integrate effectively into mainstream society. GHU shares the rich cultural, art and spiritual history of India widely through inter-community, social and faith experiences.

GHU provides wholistic support and services to our community at the stunning **Apple Tree Centre**. Our vital services are aimed at children and young people, families, older people, and the disabled to help bring the community together. The services we provide include language classes, youth clubs, sports, activities that focus on wellbeing, welfare support, a drop-in centre for the community, a day-care centre for older people and festivals and visits that promote community involvement.

We built our purpose-built Sanatan Mandir and Community centre (SMCC) in 2010. We are keen to offer a range of services that the community find both beneficial and spiritually fulfilling.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees **For the Year Ended 31 December 2024**

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2024 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Our total income in 2024 was £398,320, the expenditure was £ 272,833 and the surplus was £125,487.

The principal sources of income for the GHU during the year were: Donations (76%) and Hall Hire (24%). While principal expenses were: Depreciation (32%), Total management costs (31%), Total Maintenance for our 14 years old Centre now (7%), legal and professional costs and bank charges (4%) and the Religious Costs (26%).

We employ one full time staff member (Religious Worker), some part time workers (Crafts men, Cleaners) but the bulk of our work is performed by the dedicated volunteers.

The trustees acknowledge the efforts of their staff, patrons, ambassadors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the executive committee will consider designating reserves for specific purpose where it is necessary in the future.

For 2024 our reserve fund is £3,220,894

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 09.09.2025

GHU 2024 Key Highlights

New Trustee Appointment

- Rohit Bhai Patel stepped down. Big thank you to him for his contributions over many years.
- We have welcomed our new Trustee, Tina, a very competent lady, to take over the vacated role.

Appletree Centre

- We work with many local groups and communities in the town. One such success story is our collaboration with The Gatwick School who use our hall for sports and holding GCSE examination.
- All GHU sports internal activities have been normalised and enhanced for Volleyball, Badminton, Yoga and Divas Dance Group. We have also been successful to introduce girl's cricket at the centre
- Indoor Cricket nets have been installed with the support from Sussex County Cricket Club. 18 Sussex clubs will practice at the centre
- We have installed new CCTV, surround sound system and screens in the Mandir and Dhamecha suite.
- We have submitted an extension adjoining the Hall for planning application. This will be a two story building with dinning, welfare facility and classrooms.
- We have removal the wooden decking connecting the hall and the kitchen. This was necessary for safety reasons.
- We have improved car park lights and signage
- West Sussex County Council has kindly installed signs to "Apple Tree Centre and Sanatan Mandir" on A23.

Finance:

- Gift aid we receive from the Government has been updated
- We have repaid all interest-bearing loans with the help of interest free loan from members. This has reduced our monthly outlay on interest to nil.
- We have successfully introduced working partnership with Effingham Park Hotel for social events
- We have updated the website and enhanced digital marketing to reduce print and postage costs.

Religious

- We celebrated 30 events at the Mandir with excellent support from the public.
- We introduced more activities for youngsters, like Children's garba
- Our Shastriji is working hard and supporting members as and when required

Catering/Kitchen

- We once again received 5-star rating for Food Hygiene Ratings from Crawley Borough Council
- We held food safety courses for our volunteers
- The food we make and serve at the Centre has received very positive feedback

Visitors

- School education visit programme has improved
- We had 30 visits from schools with up to 90 children last year

Bharat Lukka - Secretary

STATEMENT OF DIRECTORS RESPONSIBILITIES

The trustees are responsible for preparing the trustees Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:

-Select suitable accounting policies and then apply them consistently

-Make judgements and accounting estimates that are reasonable and prudent

-Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

The trustees who held office at the date of approval of this directors report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information

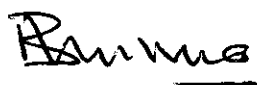
AUDITORS

During the period, Able & Young Ltd acted as auditor to the company. A resolution to reappoint Able & Young Ltd will be put to the forthcoming Annual General Meeting.

The report of the trustees has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 09/09/2020 and signed on its behalf by:

Bharat Lukka - Trustee



Gurjar Hindu Union (GHU) Ltd

Independent auditors' report to the members of Gurjar Hindu Union (GHU) Ltd

Opinion

We have audited the financial statements of Gurjar Hindu Union (GHU) Ltd (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based upon our understanding of the company and the industry, we identified that the principal risk of non-compliance with laws and regulations related to company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements. Such as the Companies Act 2006 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the override of controls) and determined that the principal risk was from the overriding of those controls and management bias in accounting estimates.

Audit procedures included:

- Enquiring with management regarding correspondence with regulators and tax authorities;
- Evaluating management controls designed to prevent fraud and detect irregularities;
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rekha Shah

Rekha Shah (Senior Statutory Auditor)
For and on behalf of Able & Young Ltd
Chartered Certified Accountants
And Registered Auditors
Airport House
Purley Way
Croydon
England
CR0 0XZ

Dated: 10/09/2025

Gurjar Hindu Union (GHU) Ltd**Statement of Financial Activities**
for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Notes				
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	305,770	-	305,770	236,863
Investment income	8,801	-	8,801	3,721
Incoming resources from charitable activities				
Religious and social functions	-	-	-	-
Education and language classes	10,196	-	10,196	9,413
Diwali show, mela grant and outdoor events etc	-	-	-	-
Hall hire for weddings and other activities	73,553	-	73,553	124,283
Total incoming resources	398,320	-	398,320	374,280
 RESOURCES EXPENDED				
Charitable activities				
Religious and social functions	25,352	-	25,352	19,894
Education and language classes	780	-	780	1,643
Diwali show, mela and outdoor events	-	-	-	-
Hall hire for weddings and other activities	-	-	-	-
Governance costs	7,372	-	7,372	7,836
Other resources expended	239,329	-	239,329	207,157
Total resources expended	272,833	-	272,833	236,530
 NET INCOMING/(OUTGOING) RESOURCES	125,487		125,487	137,750
Transfer				
RECONCILIATION OF FUNDS				
Total funds brought forward	3,013,747	81,661	3,095,408	2,957,657
 TOTAL FUNDS CARRIED FORWARD	3,139,234	81,661	3,220,894	3,095,408

Gurjar Hindu Union (GHU) Ltd**Balance Sheet**
At 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	5	3,064,744	-	3,064,744	3,151,928
CURRENT ASSETS					
Debtors		7,082		7,082	20,565
Cash at bank and in hand		<u>363,379</u>	<u>81,661</u>	<u>449,040</u>	<u>449,851</u>
		374,461	81,661	456,122	470,416
CREDITORS					
Amounts falling due within one year	7	<u>(299,973)</u>	<u>-</u>	<u>(299,973)</u>	<u>(362,516)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>74,488</u>	<u>81,661</u>	<u>156,149</u>	<u>(107,900)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3,139,232	81,661	3,220,893	3,259,828
CREDITORS					
Amounts falling due after more than one year	8		-		(164,420)
NET ASSETS		<u>3,139,233</u>	<u>81,661</u>	<u>3,220,894</u>	<u>3,095,408</u>
FUNDS					
Unrestricted funds:	9				
General fund				3,139,233	3,013,747
				<u>3,139,233</u>	<u>3,013,747</u>
Restricted funds:					
Sampoorna Seva				<u>81,661</u>	<u>81,661</u>
TOTAL FUNDS				<u>3,220,894</u>	<u>3,095,408</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Balance Sheet - continued

At 31 December 2024

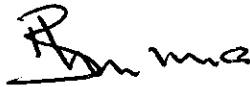
The directors (trustees) acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 398 of the Companies Act 2006 and the Charities Act 2011 S138.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 09/09/2025 and were signed on its behalf by:

Bharat Lukka -Trustee



The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest received	<u>8,801</u>	<u>3,721</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Audit fees	3,172	3,344
Depreciation - owned assets	<u>87,184</u>	<u>87,242</u>

Gurjar Hindu Union (GHU) Ltd**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2024**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	4,350,532	194,217	66,823	4,611,572
	<u>4,350,532</u>	<u>194,271</u>	<u>66,823</u>	<u>4,611,572</u>
DEPRECIATION				
At 1 January 2024	1,199,298	194,217	66,130	1,459,645
Charge for year	87,011	-	173	87,184
Less Adjustment				
	<u>1,286,309</u>	<u>194,217</u>	<u>66,303</u>	<u>1,546,829</u>
At 31 December 2024	<u>3,064,223</u>	<u>-</u>	<u>520</u>	<u>3,064,744</u>
NET BOOK VALUE				
At 31 December 2024	<u>3,064,223</u>	<u>-</u>	<u>520</u>	<u>3,064,744</u>
At 31 December 2023	<u>3,151,234</u>	<u>-</u>	<u>693</u>	<u>3,151,927</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2024 £	31.12.2023 £
Accrued Interest		2,665
Gift aid claim	<u>7,082</u>	<u>17,900</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2024 £	31.12.2023 £
Bank loans and overdrafts	-	61,668
Trade Creditors	-	49
Other creditors	4,973	5,799
Interest Free Loan	<u>295,000</u>	<u>295,000</u>
	<u>299,973</u>	<u>362,516</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	<u> </u>	<u>164,419</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instalments	<u> </u>	<u>164,419</u>
Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>0</u>

The bank loan was paid off in the year to 31 December 2024

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	3,013,747	125,487	3,139,234
	<u>3,013,747</u>	<u>125,487</u>	<u>3,139,234</u>
Restricted funds			
Sampoorna Seva	81,661	-	81,661
	<u>81,661</u>	<u>-</u>	<u>81,661</u>
TOTAL FUNDS	<u>3,220,895</u>	<u>125,487</u>	<u>3,220,895</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	398,320	272,833	125,487
Designated fund	<u>398,320</u>	<u>272,833</u>	<u>125,487</u>
Restricted funds			
Sampoorna Seva & Loan Repayments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>398,320</u>	<u>272,833</u>	<u>125,487</u>

10. RELATED PARTY DISCLOSURES

Donations totalling £3306 were received from the trustees during the year.

Gurjar Hindu Union (GHU)**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2024

	31.12.2024 £	31.12.23 £
INCOMING RESOURCES		
Voluntary income		
Donations (Mandir Fund)	264,026	187,879
Gift aid (Refunds from HMRC)	37,110	33,192
Grants and Insurance claim	1,250	11,079
Membership and other income	3,383	4,713
Sampoorna Seva	<u>0</u>	<u>0</u>
	305,770	236,863
Investment income		
Interest received	8,801	3,721
Incoming resources from charitable activities		
Religious and social functions	-	-
Education and training classes	10,196	9,413
Apple Tree Centre hall hire	<u>73,553</u>	<u>124,283</u>
	83,749	137,417
Total incoming resources	398,320	374,280
RESOURCES EXPENDED		
Charitable activities		
Religious and social functions	25,352	19,894
Site maintenance and cleaning costs	16,589	18,089
Transport costs	-	-
Language classes, books and teaching materials	780	1,643
Repairs and security costs	19,124	12,819
Staff costs	6,587	3,723
Mandir provisions and expenses	-	-
Catering and food costs	13,666	7,243
Miscellaneous costs	-	-
Social event costs	-	-
Social event pps costs	8,477	967
Event advertising costs	150	-
Project and misc costs	<u>-</u>	<u>-</u>
	90,725	64,378
Governance costs		
Legal and professional fees	-	2,392
Audit fees	3,172	3,344
Accounting expenses	<u>4,200</u>	<u>2,100</u>
	7,372	7,836

This page does not form part of the statutory financial statements

Gurjar Hindu Union (GHU) Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2024

	31.12.2024	31.12.2023
	£	£
Management		
Rates	-	-
Insurance	5,649	4,790
Light and heat	41,250	18,240
Telephone, internet and office expenses	29,317	28,825
Stationery	-	-
Sundries	169	159
Licences, subs and permits	35	35
Other Costs	1,229	-
Travel and meeting costs	2,620	0
Bank loan interest	<u>4,519</u>	<u>22,805</u>
	84,788	74,854
Finance,		
Bank charges	2,764	2,221
Depreciation		
Freehold property	87,011	87,011
Plant and machinery	-	-
Fixtures and fittings	<u>173</u>	<u>231</u>
	<u>87,184</u>	<u>87,242</u>
Total resources expended	272,833	236,530
Net Income/Expenditure	<u>125,487</u>	<u>137,750</u>

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This page does not form part of the statutory financial statements

GURJAR HINDU UNION (GHU) LTD

England & Wales - Charity number 1117476

Accounts

REGISTERED COMPANY NUMBER: 05792654 (England and Wales)
REGISTERED CHARITY NUMBER: 1117476

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Gurjar Hindu Union (GHU) Ltd

Able & Young Ltd
Chartered Certified Accountants
Airport House
Purley Way, Croydon
Surrey
CR0 0XZ

Gurjar Hindu Union (GHU) Ltd

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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Gurjar Hindu Union (GHU) Ltd

Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Company number	05792654 (England and Wales)
Registered Charity number	1117476
Registered office	Apple Tree Centre, Ifield Avenue, Crawley, West Sussex RH11 0AF

Trustees (Governors)	
Mr Rohit Patel (resigned 17/06/2023)	Resigned as the Catering & facility provision, fund raising and youth support
Mrs Amita (Tina) Nayee (Appointed 17/06/2023)	Appointment as the Catering & facility provision, fund raising and youth support
Mr Bharat Lukka	Company Secretary, Finance, Legal, Publicity, Marketing, Centre Management
Mr Chandubhai Nayee	Chairman of religious activities, education and training

Statutory Auditor	Mrs Rekha Shah, Able & Young Ltd, Chartered Certified Accountants, Airport House, Purley Way, Croydon, Surrey CR0 0XZ
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Banks	Barclays plc:
	NatWest:

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2006. The company was established under a memorandum of association which clearly sets its objects. The power of the charitable company is governed under its articles of association. In the event of the company being wound up, each Trustee (Governor) member guarantees to contribute £10.

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT Recruitment and appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every third annual general meeting but are eligible to be re-elected at the general meeting.

Persons with a range of skills, experience and commitments are recruited to serve on the board of directors of GHU by following means: -

- referrals from local contacts within both the voluntary and statutory sectors
- volunteer recruitment undertaken by the local volunteer bureau.
- recruitment of volunteers who are users of the GHU services.
- volunteers who have served in GHU for at least three years.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees for the Year Ended 31 December 2023

Organisational structure

The executive committee may consists of maximum of seven and minimum of three full time governors and up to seven co-opted governors. The "co-opted governor" positions were created to empower individuals within the committee to be more creative and take on greater, non-legal responsibilities. The governors meet regularly to discuss and review the financial position, the fund-raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day matters is delegated to the staff (Sastriji) and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objects are supported by the charity's activities. The objectives of the charity are:

- Promote equality and diversity by working towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.
- The relief of the elderly and women in need in particular but not exclusively elderly people and women living in Crawley and the surrounding area by the provision of a day care centre.
- To establish a centre and to maintain and manage such a centre for activities promoted in furtherance of the above objects.
- To advance the understanding and awareness of the Hindu religion in Crawley and surrounding area.
- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving conditions of life for persons in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.

ACHIEVEMENT AND PERFORMANCE

GHU was established in 1968 and we focus strongly on serving the needs of the Indian community in Crawley but also to integrate effectively into mainstream society. GHU shares the rich cultural, art and spiritual history of India widely through inter-community, social and faith experiences.

GHU provides wholistic support and services to our community at the stunning **Apple Tree Centre**. Our vital services are aimed at children and young people, families, older people, and the disabled to help bring the community together. The services we provide include language classes, youth clubs, sports, activities that focus on wellbeing, welfare support, a drop-in centre for the community, a day-care centre for older people and festivals and visits that promote community involvement.

We built our purpose built Sanatan Mandir and Community centre (SMCC) in 2010. We are keen to offer a range of services that the community find both beneficial and spiritually fulfilling.

2023 has been a less challenging year and we fully recovered after the pandemic!

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees

For the Year Ended 31 December 2023

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2023 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Our total income in 2023 was £374,281, the expenditure was £236,530 and the surplus was £137,750.

The principal sources of income for the GHU during the year were: Donations (60%) and Hall Hire (36%). While principal expenses were: Depreciation (37%), Total utility costs (40%), Total Maintenance for our 14 years old Centre now (4%), Interest payment on the loan (10%) and the Religious Costs (8%).

We employ one full time staff member (Religious Worker), some part time workers (Crafts men, Cleaners) but the bulk of our work is performed by the dedicated volunteers.

The trustees acknowledge the efforts of their staff, patrons, ambassadors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the executive committee will consider designating reserves for specific purpose where it is necessary in the future.

For 2023 our reserve fund is £3,095,408

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10th April 2024.

GHU 2023 Key Highlights

New Trustee Appointment

- Rohitbhai Patel stepped down. Big thank you to him for his contributions over many years.
- We have welcomed our new Trustee, Tina, a very competent lady, to take over the vacated role.

Appletree Centre

- We work with many local groups and communities in the town. One such success story is our collaboration with The Gatwick School who use our hall for sports and holding GCSE examination.
- All GHU sports internal activities have been normalised and enhanced for Volleyball, Badminton, Yoga and Divas Dance Group. We have also been successful to introduce girl's cricket at the centre
- Indoor Cricket nets have been installed with the support from Sussex County Cricket Club. 18 Sussex clubs will practice at the centre
- We have installed new CCTV, surround sound system and screens in the Mandir and Dhamecha suite.
- We have submitted an extension adjoining the Hall for planning application. This will be a two story building with dining, welfare facility and classrooms.
- We have removed the wooden decking connecting the hall and the kitchen. This was necessary for safety reasons.
- We have improved car park lights and signage
- West Sussex County Council has kindly installed signs to "Apple Tree Centre and Sanatan Mandir" on A23.

Finance:

- Gift aid we receive from the Government has been updated
- We have reduced our loan from £700K to £200K with the help of interest free loan from members. This has reduced our monthly outlay on interest payment significantly
- We have successfully introduced working partnership with Effingham Park Hotel for social events
- We have updated the website and enhanced digital marketing to reduce print and postage costs.

Religious

- We celebrated 30 events at the Mandir with excellent support from the public.
- We introduced more activities for youngsters, like Children's garba
- Our Sastriji is working hard and supporting members as and when required

Catering/Kitchen

- We once again received 5 star rating for Food Hygiene Ratings from Crawley Borough Council
- We held food safety courses for our volunteers
- The food we make and serve at the Centre has received very positive feed back

Visitors

- School education visit programme has improved
- We had 30 visits from schools with up to 90 children last year

Bharat Lukka - Secretary

STATEMENT OF DIRECTORS RESPONSIBILITIES

The trustees are responsible for preparing the trustees Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:

-Select suitable accounting policies and then apply them consistently

-Make judgements and accounting estimates that are reasonable and prudent

-Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other Irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

The trustees who held office at the date of approval of this directors report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information

AUDITORS

During the period, Able & Young Ltd acted as auditor to the company. A resolution to reappoint Able & Young Ltd will be put to the forthcoming Annual General Meeting.

The report of the trustees has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 10 April 2024 and signed on its behalf by:



Bharat Lukka - Trustee

Gurjar Hindu Union (GHU) Ltd

Independent auditors' report to the members of Gurjar Hindu Union (GHU) Ltd

Opinion

We have audited the financial statements of Gurjar Hindu Union (GHU) Ltd (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based upon our understanding of the company and the industry, we identified that the principal risk of non-compliance with laws and regulations related to company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements. Such as the Companies Act 2006 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the override of controls) and determined that the principal risk was from the overriding of those controls and management bias in accounting estimates.

Audit procedures included:

- Enquiring with management regarding correspondence with regulators and tax authorities;
- Evaluating management controls designed to prevent fraud and detect irregularities;
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rekha Shah (Senior Statutory Auditor)
For and on behalf of Able & Young Ltd
Chartered Certified Accountants
And Registered Auditors
Airport House
Purley Way
Croydon
England
CR0 0XZ

Dated: 10 April 2024

Gurjar Hindu Union (GHU) Ltd

Statement of Financial Activities
for the Year Ended 31 December 2023

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Notes				
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	236,863	-	236,863	310,530
Investment income 2	3,721	-	3,721	231
Incoming resources from charitable activities				
Religious and social functions	-	-	-	-
Education and language classes	9,413	-	9,413	6,934
Diwali show, mela grant and outdoor events etc	-	-	0	-
Hall hire for weddings and other activities	124,283	-	124,283	56,383
Total incoming resources	374,280	-	374,280	374,078
 RESOURCES EXPENDED				
Charitable activities				
Religious and social functions	19,894	-	19,894	30,679
Education and language classes	1,643	-	1,643	1,328
Diwali show, mela and outdoor events	-	-	-	-
Hall hire for weddings and other activities	-	-	-	-
Governance costs	7,836	-	7,836	13,153
Other resources expended	207,157	-	207,157	206,593
Total resources expended	236,530	-	236,530	251,753
 NET INCOMING/(OUTGOING) RESOURCES	137,750	-	137,750	122,325
Transfer				
RECONCILIATION OF FUNDS				
Total funds brought forward	2,875,996	81,661	2,957,657	2,835,332
 TOTAL FUNDS CARRIED FORWARD	<u>3,013,747</u>	<u>81,661</u>	<u>3,095,408</u>	<u>2,957,657</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd**Balance Sheet**
At 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	5	3,151,928	-	3,151,928	3,239,169
CURRENT ASSETS					
Debtors		20,565	-	20,565	15,638
Cash at bank and in hand		<u>368,190</u>	<u>81,661</u>	<u>449,851</u>	<u>287,926</u>
		388,755	81,661	470,416	303,564
CREDITORS					
Amounts falling due within one year	7	<u>(362,516)</u>	-	<u>(362,516)</u>	<u>(427,064)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>26,239</u>	<u>81,661</u>	<u>107,900</u>	<u>(123,500)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,178,167	81,661	3,259,828	3,115,669
CREDITORS					
Amounts falling due after more than one year	8	<u>(164,420)</u>	-	<u>(164,420)</u>	<u>(158,012)</u>
NET ASSETS		<u>3,013,747</u>	<u>81,661</u>	<u>3,095,408</u>	<u>2,957,657</u>
FUNDS					
Unrestricted funds:	9				
General fund				3,013,747	2,875,996
				<u>3,013,747</u>	<u>2,875,996</u>
Restricted funds:					
Sampoorna Seva				<u>81,661</u>	<u>81,661</u>
TOTAL FUNDS				<u>3,095,408</u>	<u>2,957,657</u>

The notes form part of these financial statements

Guriar Hindu Union (GHU) Ltd

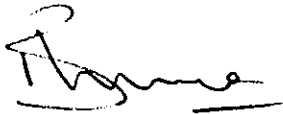
Balance Sheet - continued
At 31 December 2023

The directors (trustees) acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 398 of the Companies Act 2006 and the Charities Act 2011 S138.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 10 April 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Lukka', with a horizontal line underneath.

B Lukka -Trustee

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest received	<u>3,721</u>	<u>231</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Audit fees	3,344	3000
Depreciation - owned assets	<u>87,242</u>	<u>87,319</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022..

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	4,350,532	194,217	66,823	4,611,572
Add: Addition	<u>4350,532</u>	<u>194217</u>	<u>66,823</u>	<u>4,611,572</u>
DEPRECIATION				
At 1 January 2023	1,112,287	194,217	65,899	1,372,403
Charge for year	87,011	-	231	87,242
Less Adjustment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	<u>1,199,298</u>	<u>194,217</u>	<u>66,130</u>	<u>1,459,645</u>
NET BOOK VALUE				
At 31 December 2023	<u>3,151,234</u>	<u>-</u>	<u>693</u>	<u>3,151,927</u>
At 31 December 2022	<u>3,238,245</u>	<u>-</u>	<u>924</u>	<u>3,239,169</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.2022 £
Accrued Interest	2,665	-
Gift aid claim	<u>17,900</u>	<u>15,638</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2023 £	31.12.2022 £
Bank loans and overdrafts	61,668	122,568
Trade Creditors	49	-
Other creditors	5,799	9,496
Interest Free Loan	<u>295,000</u>	<u>295,000</u>
	<u>362,516</u>	<u>427,064</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	<u>164,419</u>	<u>158,012</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instalments	<u>164,419</u>	<u>158,012</u>
Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>0</u>

The bank loan is secured on the freehold land owned by GHU Ltd.

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	2,875,996	137,750	3,013,747
	<u>2,875,996</u>	<u>137,750</u>	<u>3,013,747</u>
Restricted funds			
Sampoorna Seva	81,661	-	81,661
	<u>81,661</u>	<u>-</u>	<u>81,661</u>
TOTAL FUNDS	<u>2,957,657</u>	<u>137,750</u>	<u>3,095,408</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	374,281	(236,530)	137,750
Designated fund	-	-	-
	<u>374,281</u>	<u>(236,530)</u>	<u>137,750</u>
Restricted funds			
Sampoorna Seva & Loan Repayments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>374,281</u>	<u>(236,530)</u>	<u>137,750</u>

10. RELATED PARTY DISCLOSURES

Donations totalling £5976 were received from the trustees during the year.

GURJAR HINDU UNION (GHU) LTD

England & Wales - Charity number 1117476

Accounts

REGISTERED COMPANY NUMBER: 05792654 (England and Wales)
REGISTERED CHARITY NUMBER: 1117476

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for

Gurjar Hindu Union (GHIU) Ltd

Able & Young Ltd
Chartered Certified Accountants
Airport House
Purley Way, Croydon
Surrey
CR0 0XZ

Gurjar Hindu Union (GHU) Ltd

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Gurjar Hindu Union (GHU) Ltd

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with financial Reporting standard applicable in the UK and republic of Ireland (FRS 102) (Effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Company number	05792654 (England and Wales)
Registered Charity number	1117476
Registered office	Apple Tree Centre, Iffeld Avenue, Crawley, West Sussex RH11 0AF

Trustees (Governors)

Mr Rohit Patel	Catering & facility provision, fund raising and youth support
Mr Bharat Lukka	Company Secretary, Finance, Legal, Publicity, Marketing, Centre Management
Mr Chandubhai Nayee	Chairman of religious activities, education and training

Auditors	Able & Young Ltd, Airport house, Purley Way, Croydon, Surrey CR0 0XZ
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Banks	Barclays plc:
	NatWest:

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2006. The company was established under a memorandum of association which clearly sets its objects. The power of the charitable company is governed under its articles of association. In the event of the company being wound up, each Trustee (Governor) member guarantees to contribute £10.

Recruitment and appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every third annual general meeting but are eligible to be re-elected at the general meeting.

Persons with a range of skills, experience and commitments are recruited to serve on the board of directors of GHU by following means:-

- referrals from local contacts within both the voluntary and statutory sectors
- volunteer recruitment undertaken by the local volunteer bureau
- recruitment of volunteers who are users of the GHU services
- volunteers who have served in GHU for at least three years

Those persons who are interested in getting involved with the GHU's work are initially invited to attend the board meetings as observers and meet with one or more honorary officers. Suitable persons are invited to take part in a formal election process held at the AGM and subsequently confirmed as GHU's directors/trustees.

Curjar Hindu Union (GHU) Ltd

Report of the Trustees for the Year Ended 31 December 2022

Organisational structure

The executive committee may consists of maximum of seven and minimum of three full time governors and up to seven co-opted governors. The "co-opted governor" positions were created to empower individuals within the committee to be more creative and take on greater, non-legal responsibilities. The governors meet regularly to discuss and review the financial position, the fund-raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day matters is delegated to the staff (Sastriji) and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objects are supported by the charity's activities. The objectives of the charity are:

- Promote equality and diversity by working towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.
- The relief of the elderly and women in need in particular but not exclusively elderly people and women living in Crawley and the surrounding area by the provision of a day care centre.
- To establish a centre and to maintain and manage such a centre for activities promoted in furtherance of the above objects.
- To advance the understanding and awareness of the Hindu religion in Crawley and surrounding area.
- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving conditions of life for persons in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.

ACHIEVEMENT AND PERFORMANCE

GHU was established in 1968 and we focus strongly on serving the needs of the Indian community in Crawley but also to integrate effectively into mainstream society. GHU shares the rich cultural, art and spiritual history of India widely through inter-community, social and faith experiences.

GHU provides wholistic support and services to our community at the stunning **Apple Tree Centre**. Our vital services are aimed at children and young people, families, older people, and the disabled to help bring the community together. The services we provide include language classes, youth clubs, sports, activities that focus on wellbeing, welfare support, a drop-in centre for the community, a day-care centre for older people and festivals and visits that promote community involvement.

We built our purpose built Sanatan Mandir and Community centre (SMCC) in 2010. We are keen to offer a range of services that the community find both beneficial and spiritually fulfilling.

2022 has been a challenging year. After the pandemic set in in March 2020, we closed the Centre for the best part of the year as per the Government Guidelines.

Covid-20 has been hitting way too close to everyone's home. With a sad heart but with strong faith in God, Hindus have been offering heartfelt prayer and asking for a full recovery of those with Covid-20 and in pain. Hindus are praying and asking "You, Prabhu (God)" to protect and cover us with your healing hands and love and "please protect and strengthen the elderly, homeless, unemployed, sick, front liners and caregivers who are exhausted but not giving up".

These times of uncertainty have brought tremendous unrest and anxiety on an extremely unrepresented scale. Hindus are helping to protect the nation. Our Hindu Centre members together and individuals have risen to the challenges posed by this serious pandemic and providing and supporting not in our own community but the wider communities.

Supporting NHS

- Numerous Hindu doctors, nurses, care workers and care homes are deeply involved at all levels to fight the pandemic
- Many are helping and supporting by donating blood
- Some are helping with research in formulating and finding vaccine
- Many are helping by supplying food parcels and other necessary items to the hard-working NHS staff

In the community able-bodied Hindus are working around the clock to help with

- shopping and delivering food packages and parcels

- collecting and delivering medicine to shielding and vulnerable people
- supplying to food banks and homeless services
- befriending people who are isolated or sharing official information from the government
- collecting and making donations

Help a School

Families who are not able to teach their children remotely, our members have come forward to set up IT systems and provide guidance and learning for the school system from remote locations.

Give Blood

Blood donations have decreased dramatically. Our members have spread this information widely in the community. This has helped to improve the situation in our area.

Temple and Community Centre

Our Centres has large facility and car park. We have offered the premises to the local council and authorities for any emergency use as and when required. Our Centre has been used as a mass vaccination Centre by NHS and have carried out 10,000 vaccines in this period.

Serve in Your Community

Our Centre has kept in touch with the community and other members by telephone befriending and liaising with the doctor and local authorities.

Volunteer from Home

Many senior citizens have taken to volunteering while staying at home.

What Hindus have missed, is the social and spiritual connection that they enjoyed at our Mandir (Hindu temples). The temple not only provide a sense of belonging for many worshippers but also a place where they can interact with others.

Thus, as our Mandir and centre closed the doors to the traditional ways of worship, a new door of spirituality opened, connecting worshippers to God from their respective homes. Regular religious assemblies for children and adults are now being webcast live to ensure all generations continue to benefit from spiritual wisdom. Darshan (spiritual viewing) of the deities is available from the social media. On special occasions our Religious Workers in the Temple have organised prayers and recitals remotely using social media. These have been very popular. One can go to Facebook and take advantage of all kinds of programmes organised for our community and wider members.

Thus social media is providing an immeasurable help and support to our community. Very importantly online platforms, tools and publications are being employed to allow the community members to receive regular updates and important guidance.

We have offered virtual keep fit classes in Yoga and produced key health awareness resources in English and Gujarati to educate the public on our collective responsibility to help stem the rapid spread of this deadly virus.

Meetings were held regularly since the lockdown. They were done using platforms such as Zoom, Facebook, WhatsApp video, Team meeting, House party etc. Attendance ranged from 5 to 1000 dependent on the type of event and the size of the community.

The closure affected the community very hard. However we are committed to continue the charity's aim and objectives in other creative ways.

From review of our income and expenditure account, the charity has seen declining income and a statement of financial activities deficit for the year. In the year to follow, we anticipate a moderate increase in membership and incoming resources.

Amazing achievement

Gurjar Hindu Union (GHU) has been honoured with the Queen's Award for Voluntary Service, the highest award a voluntary group can receive in the UK.

Gurjar Hindu Union serves the needs of the Indian community in Crawley, allowing its members to integrate effectively into society. The group offers activities for children, young people and the elderly and provides skills training for its community as well as cultural and supportive services to the Hindu and wider community. Later this year GHU will receive their awards from the Lord-Lieutenant of West Sussex, Mrs Susan Pyper, who makes the presentation on behalf of the Queen. Two volunteers from GHU will also attend a garden party at Buckingham Palace in 2022.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees

For the Year Ended 31 December 2022

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2022 and the results of its operations for the year ended on that date are set out in the attached financial statements.

The principal sources of income for the GHU during the year were donations from the public and grants. The usual activities of the charity were stopped following the Government Guidelines. As the restrictions eased very small number of activities were held following strict Covid guidelines. The trustees acknowledge the efforts of their staff, patrons, ambassadors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

As at 31st December 2022, total reserves amounted to **£2,957,657 (2021: £2,835,332)**.
(Breakdown provided in note 9)

Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the executive committee will consider designating reserves for specific purpose where it is considered to be necessary in the future.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Grants

We are grateful to receive the grants from the following sources in the very difficult year financially for the charity.

- £10137 (2022) £36764 (2021)

STATEMENT OF DIRECTORS RESPONSIBILITIES

The trustees are responsible for preparing the trustees Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other Irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

The trustees who held office at the date of approval of this directors report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

During the period, Able & Young Ltd acted as auditor to the company. A resolution to reappoint Able & Young Ltd will be put to the forthcoming Annual General Meeting.

The report of the trustees has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

R.M. Patel
Cruze
Bharat Lukka

Approved by order of the board of trustees on 17/06/2023 and signed on its behalf by:

Bharat Lukka - Trustee

GURJAR HINDU UNION (GHU) LTD

Independent auditors' report to the members of Gurjar Hindu Union (GHU) Ltd

Opinion

We have audited the financial statements of Gurjar Hindu Union (GHU) Ltd (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based upon our understanding of the company and the industry, we identified that the principal risk of non-compliance with laws and regulations related to company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements. Such as the Companies Act 2006 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the override of controls) and determined that the principal risk was from the overriding of those controls and management bias in accounting estimates.

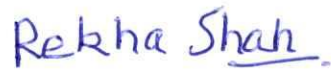
Audit procedures included:

- Enquiring with management regarding correspondence with regulators and tax authorities;
- Evaluating management controls designed to prevent fraud and detect irregularities;
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rekha Shah (Senior Statutory Auditor)
For and on behalf of Able & Young Ltd
Chartered Certified Accountants
And Registered Auditors
Airport House
Purley Way
Croydon
England
CR0 0XZ

Dated: 25 July 2023

Gurjar Hindu Union (GHU) Ltd**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Notes				
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	297174	-	297174	132555
Investment income 2	231	-	231	19
Incoming resources from charitable activities				
Religious and social functions	0	-	0	3996
Education and language classes	6934	-	6934	233
Diwali show, mela grant and outdoor events etc	13356	-	13356	37420
Hall hire for weddings and other activities	56383	-	56383	64520
Total incoming resources	374078	-	374078	238743
 RESOURCES EXPENDED				
Charitable activities				
Religious and social functions	104296	-	104296	57864
Education and language classes	1328	-	1328	313
Diwali show, mela and outdoor events	-	-	-	-
Hall hire for weddings and other activities	-	-	-	-
Governance costs	13153	-	13153	9125
Other resources expended	132976	-	132976	126512
Total resources expended	251753	-	251753	193814
 NET INCOMING/(OUTGOING) RESOURCES	122325	-	122325	44929
 Transfer				
RECONCILIATION OF FUNDS				
Total funds brought forward	2753671	81661	2835332	2790403
 TOTAL FUNDS CARRIED FORWARD	2875996	81661	2957657	2835332

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd**Balance Sheet
At 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	3239169	-	3239169	3326488
CURRENT ASSETS					
Debtors		15638	-	15638	41
Cash at bank and in hand		<u>206265</u>	<u>81661</u>	<u>287926</u>	<u>391553</u>
		221903	81661	303564	391594
CREDITORS					
Amounts falling due within one year	7	<u>(427064)</u>	<u>-</u>	<u>(427064)</u>	<u>(215958)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(205161)</u>	<u>81661</u>	<u>(123500)</u>	<u>175636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3034008	81,661	3115669	3502124
CREDITORS					
Amounts falling due after more than one year	8	<u>(158012)</u>	<u>-</u>	<u>(158012)</u>	<u>(666792)</u>
NET ASSETS		<u>2875996</u>	<u>81661</u>	<u>2957657</u>	<u>2835332</u>
FUNDS					
Unrestricted funds:	9				
General fund				<u>2875996</u>	<u>2753671</u>
				2875996	2753671
Restricted funds:					
Sampoorna Seva				<u>81661</u>	<u>81661</u>
TOTAL FUNDS				<u>2957657</u>	<u>2835332</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Balance Sheet - continued
At 31 December 2022

The directors (trustees) acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 398 of the Companies Act 2006 and the Charities Act 2011 S138.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 17/06/2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Lukka', with a horizontal line underneath it.

B Lukka -Trustee

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements **for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Interest received	<u>231</u>	<u>19</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Audit fees	3000	1000
Depreciation - owned assets	<u>87319</u>	<u>87422</u>

Gurjar Hindu Union (GHU) Ltd

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustee's details and re-imbursed amount for any expenses defrayed during the year ended 31 December 2022 are as follows:

Trustees Names	Details	Amount
Mr C Nayee	Religious and mandir expenses	£0
Mr R Patel	Religious and mandir expenses	£0
Mr B Lukka	Miscellaneous expenses	£

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022	4350532	194217	66823	4611572
Add: Addition	<u>4350532</u>	<u>194217</u>	<u>66823</u>	<u>4611572</u>
DEPRECIATION				
At 1 January 2022	1025276	194217	65591	1285084
Charge for year	87011	-	308	87319
Less Adjustment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	<u>1112287</u>	<u>194,217</u>	<u>65899</u>	<u>1372403</u>
NET BOOK VALUE				
At 31 December 2022	<u>3238245</u>	<u>-</u>	<u>924</u>	<u>3239169</u>
At 31 December 2021	<u>3325256</u>	<u>-</u>	<u>1232</u>	<u>3326488</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.2021 £
Gift aid claim	<u>15638</u>	<u>0</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2022 £	31.12.2021 £
Bank loans and overdrafts	122568	113508
Other creditors	9496	2450
Interest Free Loan	<u>295000</u>	<u>100000</u>
	<u>427064</u>	<u>215958</u>

Gurjar Hindu Union (GHU) Ltd**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2022**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.22 £	31.12.21 £
Other creditors	<u>158012</u>	<u>666792</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instalments	<u>158012</u>	<u>666792</u>
Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>0</u>

The bank loan is secured on the freehold land owned by GHU Ltd.

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	2753671	122325	2875996
	<u>2753671</u>	<u>122325</u>	<u>2875996</u>
Restricted funds			
Sampoorna Seva	81661	-	81661
	<u>81661</u>	<u>-</u>	<u>81661</u>
TOTAL FUNDS	<u>2835332</u>	<u>122325</u>	<u>2957657</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374078	(251753)	122325
Designated fund	<u>-</u>	<u>-</u>	<u>-</u>
	374078	(251753)	122325
Restricted funds			
Sampoorna Seva & Loan Repayments	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>374078</u>	<u>(251753)</u>	<u>122325</u>

10. RELATED PARTY DISCLOSURES

Donations totalling £680 were received from the trustees during the year.

GURJAR HINDU UNION (GHU) LTD

England & Wales - Charity number 1117476

Accounts

REGISTERED COMPANY NUMBER: 05792654 (England and Wales)
REGISTERED CHARITY NUMBER: 1117476

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for

Gurjar Hindu Union (GHU) Ltd

Ashlei Associates
Chartered Accountants
7 Heath Drive
Sutton
Surrey
SM2 5RP

Gurjar Hindu Union (GHU) Ltd

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Gurjar Hindu Union (GHU) Ltd

Report of the Trustees **for the Year Ended 31 December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Company number	05792654 (England and Wales)
Registered Charity number	1117476
Registered office	Apple Tree Centre, Ifield Avenue, Crawley, West Sussex RH11 0AF

Trustees (Governors)

Mr Rohit Patel	Catering & facility provision, fund raising and youth support
Mr Bharat Lukka	Company Secretary, Finance, Legal, Publicity, Marketing, Centre Management
Mr Chandubhai Nayce	Chairman of religious activities, education and training

Independent examiner	Mr I Patel, Ashlei Associates, Chartered Accountants, Registered Auditor 7 Heath Drive, Sutton, Surrey SM2 5RP
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Banks	Barclays plc:
	NatWest:

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2006. The company was established under a memorandum of association which clearly sets its objects. The power of the charitable company is governed under its articles of association. In the event of the company being wound up, each Trustee (Governor) member guarantees to contribute £10.

Recruitment and appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every third annual general meeting but are eligible to be re-elected at the general meeting.

Persons with a range of skills, experience and commitments are recruited to serve on the board of directors of GHU by following means:-

- referrals from local contacts within both the voluntary and statutory sectors
- volunteer recruitment undertaken by the local volunteer bureau
- recruitment of volunteers who are users of the GHU services
- volunteers who have served in GHU for at least three years

Those persons who are interested in getting involved with the GHU's work are initially invited to attend the board meetings as observers and meet with one or more honorary officers. Suitable persons are invited to take part in a formal election process held at the AGM and subsequently confirmed as GHU's directors/trustees.

Report of the Trustees for the Year Ended 31 December 2021

Organisational structure

The executive committee may consists of maximum of seven and minimum of three full time governors and up to seven co-opted governors. The "co-opted governor" positions were created to empower individuals within the committee to be more creative and take on greater, non-legal responsibilities. The governors meet regularly to discuss and review the financial position, the fund-raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day matters is delegated to the staff (Sastriji) and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objects are supported by the charity's activities. The objectives of the charity are:

- Promote equality and diversity by working towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.
- The relief of the elderly and women in need in particular but not exclusively elderly people and women living in Crawley and the surrounding area by the provision of a day care centre.
- To establish a centre and to maintain and manage such a centre for activities promoted in furtherance of the above objects.
- To advance the understanding and awareness of the Hindu religion in Crawley and surrounding area.
- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving conditions of life for persons in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.

ACHIEVEMENT AND PERFORMANCE

GHU was established in 1968 and we focus strongly on serving the needs of the Indian community in Crawley but also to integrate effectively into mainstream society. GHU shares the rich cultural, art and spiritual history of India widely through inter-community, social and faith experiences.

GHU provides wholistic support and services to our community at the stunning **Apple Tree Centre**. Our vital services are aimed at children and young people, families, older people, and the disabled to help bring the community together. The services we provide include language classes, youth clubs, sports, activities that focus on wellbeing, welfare support, a drop-in centre for the community, a day-care centre for older people and festivals and visits that promote community involvement.

We built our purpose built Sanatan Mandir and Community centre (SMCC) in 2010. We are keen to offer a range of services that the community find both beneficial and spiritually fulfilling.

2021 has been a challenging year. After the pandemic set in in March, we closed the Centre for the best part of the year as per the Government Guidelines.

Covid-20 has been hitting way too close to everyone's home. With a sad heart but with strong faith in God, Hindus have been offering heartfelt prayer and asking for a full recovery of those with Covid-20 and in pain. Hindus are praying and asking "You, Prabhu (God)" to protect and cover us with your healing hands and love and "please protect and strengthen the elderly, homeless, unemployed, sick, front liners and caregivers who are exhausted but not giving up".

These times of uncertainty have brought tremendous unrest and anxiety on an extremely unrepresented scale. Hindus are helping to protect the nation. Our Hindu Centre members together and individuals have risen to the challenges posed by this serious pandemic and providing and supporting not in our own community but the wider communities.

Supporting NHS

- Numerous Hindu doctors, nurses, care workers and care homes are deeply involved at all levels to fight the pandemic
- Many are helping and supporting by donating blood
- Some are helping with research in formulating and finding vaccine
- Many are helping by supplying food parcels and other necessary items to the hard-working NHS staff

In the community able-bodied Hindus are working around the clock to help with

- shopping and delivering food packages and parcels

- collecting and delivering medicine to shielding and vulnerable people
- supplying to food banks and homeless services
- befriending people who are isolated or sharing official information from the government
- collecting and making donations

Help a School

Families who are not able to teach their children remotely, our members have come forward to set up IT systems and provide guidance and learning for the school system from remote locations.

Give Blood

Blood donations have decreased dramatically. Our members have spread this information widely in the community. This has helped to improve the situation in our area.

Temple and Community Centre

Our Centres has large facility and car park. We have offered the premises to the local council and authorities for any emergency use as and when required. Our Centre has been used as a mass vaccination Centre by NHS

Serve in Your Community

Our Centre has kept in touch with the community and other members by telephone befriending and liaising with the doctor and local authorities.

Volunteer from Home

Many senior citizens have taken to volunteering while staying at home.

What Hindus have missed, is the social and spiritual connection that they enjoyed at our Mandir (Hindu temples). The temple not only provide a sense of belonging for many worshippers but also a place where they can interact with others.

Thus, as our Mandir and centre closed the doors to the traditional ways of worship, a new door of spirituality opened, connecting worshippers to God from their respective homes. Regular religious assemblies for children and adults are now being webcast live to ensure all generations continue to benefit from spiritual wisdom. Darshan (spiritual viewing) of the deities is available from the social media. On special occasions our Religious Workers in the Temple have organised prayers and recitals remotely using social media. These have been very popular. One can go to Facebook and take advantage of all kinds of programmes organised for our community and wider members.

Thus social media is providing an immeasurable help and support to our community. Very importantly online platforms, tools and publications are being employed to allow the community members to receive regular updates and important guidance.

We have offered virtual keep fit classes in Yoga and produced key health awareness resources in English and Gujarati to educate the public on our collective responsibility to help stem the rapid spread of this deadly virus.

Meetings were held regularly since the lockdown. They were done using platforms such as Zoom, Facebook, WhatsApp video, Team meeting, House party etc. Attendance ranged from 5 to 1000 dependent on the type of event and the size of the community.

The closure affected the community very hard. However we are committed to continue the charity's aim and objectives in other creative ways.

From review of our income and expenditure account, the charity has seen declining income and a statement of financial activities deficit for the year. In the year to follow, we anticipate a moderate increase in membership and incoming resources.

Amazing achievement

Gurjar Hindu Union (GHU) has been honoured with the Queen's Award for Voluntary Service, the highest award a voluntary group can receive in the UK.

Gurjar Hindu Union serves the needs of the Indian community in Crawley, allowing its members to integrate effectively into society. The group offers activities for children, young people and the elderly and provides skills training for its community as well as cultural and supportive services to the Hindu and wider community. Later this year GHU will receive their awards from the Lord-Lieutenant of West Sussex, Mrs Susan Pyper, who makes the presentation on behalf of the Queen. Two volunteers from GHU will also attend a garden party at Buckingham Palace in 2022.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees

For the Year Ended 31 December 2021

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2021 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Total receipts on unrestricted funds increased in the year and amounted to £138743(2020: £35973) and on restricted funds increased and amounted to £100000 (2020:£100000). The charity incurred a surplus of £44929 (2020:£-40525).

The principal sources of income for the GHU during the year were donations from the public and grants. The usual activities of the charity were stopped following the Government Guidelines. As the restrictions eased very small number of activities were held following strict Covid guidelines. The trustees acknowledge the efforts of their staff, patrons, ambassadors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

As at 31st December 2021, total reserves amounted to £2835332 (2020: £2790403).
(Breakdown provided in note 9)

Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the executive committee will consider designating reserves for specific purpose where it is considered to be necessary in the future.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 August 2022 and signed on its behalf by:

Grants

We are grateful to receive the grants from the following sources in the very difficult year financially for the charity.

- £11764 from the Government via Crawley Borough Council for Covid relief support



B Lukka - Secretary

**Independent Examiner's Report to the Trustees of
Gurjar Hindu Union (GHU) Ltd**

I report on the accounts for the year ended 31 December 2021 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Mr I Patel
Ashlei Associates
Chartered Accountants
Registered Auditors
7 Heath Drive
Sutton
Surrey
SM2 5RP

4 August 2022

Gurjar Hindu Union (GHU) Ltd**Statement of Financial Activities**
for the Year Ended 31 December 2021

			31.12.21	31.12.20
	Unrestricted	Restricted	Total funds	Total funds
Notes	funds	funds		
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	69319	63236	132555	94862
Investment income 2	19	-	19	150
Incoming resources from charitable activities				
Religious and social functions	3996	-	3996	375
Education and language classes	233	-	233	6254
Diwali show, mela grant and outdoor events etc	656	36764	37420	30830
Hall hire for weddings and other activities	64520	-	64520	3502
Total incoming resources	138743	100000	238743	135973
RESOURCES EXPENDED				
Charitable activities				
Religious and social functions	57864	-	57864	42955
Education and language classes	313	-	313	40
Diwali show, mela and outdoor events	-	-	-	-
Hall hire for weddings and other activities	-	-	-	-
Governance costs	9125	-	9125	7674
Other resources expended	126512	-	126512	125829
Total resources expended	193814	-	193814	176498
NET INCOMING/(OUTGOING) RESOURCES				
	(55071)	100000	44929	(40525)
RECONCILIATION OF FUNDS				
Total funds brought forward	2550162	240241	2790403	2830928
TOTAL FUNDS CARRIED FORWARD	2495091	340241	2835332	2790403

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd**Balance Sheet**
At 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	5	3326488	-	3326488	3413910
CURRENT ASSETS					
Debtors		41	-	41	9407
Cash at bank and in hand		<u>51312</u>	<u>340241</u>	<u>391553</u>	<u>305381</u>
		51353	340241	391594	314788
CREDITORS					
Amounts falling due within one year	7	(215958)	-	(215958)	(215958)
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(164605)</u>	<u>340241</u>	<u>175636</u>	<u>98830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3161883	340241	3502124	3512740
CREDITORS					
Amounts falling due after more than one year	8	(666792)	-	(666792)	(722337)
NET ASSETS					
		<u>2495091</u>	<u>240241</u>	<u>2835332</u>	<u>2790403</u>
FUNDS					
Unrestricted funds:	9				
General fund				223201	170607
Designated fund				<u>2271890</u>	<u>2379555</u>
				2495091	2550162
Restricted funds:					
Sampoorna Seva & Loan Repayments				<u>340241</u>	<u>240241</u>
TOTAL FUNDS					
				<u>2835332</u>	<u>2790403</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Balance Sheet - continued

At 31 December 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

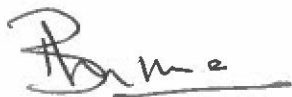
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 4 August 2022 and were signed on its behalf by:



B Lukka -Trustee



R Patel -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Interest received	<u>19</u>	<u>150</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Independent examination fees	1000	1000
Depreciation - owned assets	<u>87422</u>	<u>87559</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020..

Trustees' expenses

Trustee's details and re-imbursed amount for any expenses defrayed during the year ended 31 December 2021 are as follows;

Trustees Names	Details	Amount
Mr C Nayee	Religious and mandir expenses	£0
Mr R Patel	Religious and mandir expenses	£0
Mr B Lukka	Miscellaneous expenses	£419

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	4350532	194217	66823	4611572
Add: Addition	<u>4350532</u>	<u>194217</u>	<u>66823</u>	<u>4611572</u>
DEPRECIATION				
At 1 January 2021	938265	194217	64632	1197662
Charge for year	87011	-	411	87422
Less Adjustment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	<u>1025278</u>	<u>194,217</u>	<u>65043</u>	<u>1285084</u>
NET BOOK VALUE				
At 31 December 2021	<u>3325256</u>	<u>-</u>	<u>1232</u>	<u>3326488</u>
At 31 December 2020	<u>3412267</u>	<u>-</u>	<u>1643</u>	<u>3413910</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.2020 £
Gift aid claim	<u>0</u>	<u>9407</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2021 £	31.12.2020 £
Bank loans and overdrafts	113508	113508
Other creditors	2450	2450
Interest Free Loan	<u>100000</u>	<u>100000</u>
	<u>215958</u>	<u>215958</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	<u>666792</u>	<u>722337</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instalments	<u>666792</u>	<u>722337</u>
Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>0</u>

The bank loan is secured on the freehold land owned by GHU Ltd.

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	170607	52594	223201
Designated fund	<u>2379555</u>	<u>(107665)</u>	<u>2271890</u>
	2550162	(55071)	2495091
Restricted funds			
Sampoorna Seva & Loan Repayments	<u>240241</u>	<u>100000</u>	<u>340241</u>
TOTAL FUNDS	<u>2790403</u>	<u>44929</u>	<u>2835332</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138743	(86149)	52594
Designated fund	<u>-</u>	<u>(107665)</u>	<u>(107665)</u>
	138743	(193814)	(55071)
Restricted funds			
Sampoorna Seva & Loan Repayments	<u>100000</u>	<u>-</u>	<u>100000</u>
TOTAL FUNDS	<u>238743</u>	<u>(193814)</u>	<u>44929</u>

10. RELATED PARTY DISCLOSURES

There were no transactions between connected charities, trusts and the board of governor

GURJAR HINDU UNION (GHU) LTD

England & Wales - Charity number 1117476

Accounts

REGISTERED COMPANY NUMBER: 05792654 (England and Wales)
REGISTERED CHARITY NUMBER: 1117476

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for

Gurjar Hindu Union (GHU) Ltd

Ashlei Associates
Chartered Accountants
7 Heath Drive
Sutton
Surrey
SM2 5RP

Gurjar Hindu Union (GHU) Ltd

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Gurjar Hindu Union (GHU) Ltd

Report of the Trustees **for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Company number	05792654 (England and Wales)
Registered Charity number	1117476
Registered office	Apple Tree Centre, Ifield Avenue, Crawley, West Sussex RH11 0AF

Trustees (Governors)

Mr Rohit Patel	Catering & facility provision, fund raising and youth support
Mr Bharat Lukka	Company Secretary, Finance, Legal, Publicity, Marketing, Centre Management
Mr Chandubhai Nayee	Chairman of religious activities, education and training

Independent examiner	Mr I Patel, Ashlei Associates, Chartered Accountants, 7 Heath Drive, Sutton, Surrey SM2 5RP
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Banks	Barclays plc:
	NatWest:

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2006. The company was established under a memorandum of association which clearly sets its objects. The power of the charitable company is governed under its articles of association. In the event of the company being wound up, each Trustee (Governor) member guarantees to contribute £10.

Recruitment and appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every third annual general meeting but are eligible to be re-elected at the general meeting.

Persons with a range of skills, experience and commitments are recruited to serve on the board of directors of GHU by following means:-

- referrals from local contacts within both the voluntary and statutory sectors
- volunteer recruitment undertaken by the local volunteer bureau
- recruitment of volunteers who are users of the GHU services
- volunteers who have served in GHU for at least three years

Those persons who are interested in getting involved with the GHU's work are initially invited to attend the board meetings as observers and meet with one or more honorary officers. Suitable persons are invited to take part in a formal election process held at the AGM and subsequently confirmed as GHU's directors/trustees.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees for the Year Ended 31 December 2020

Organisational structure

The executive committee may consists of maximum of seven and minimum of three full time governors and up to seven co-opted governors. The "co-opted governor" positions were created to empower individuals within the committee to be more creative and take on greater, non-legal responsibilities. The governors meet regularly to discuss and review the financial position, the fund-raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day matters is delegated to the staff (Sastriji) and volunteers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objects are supported by the charity's activities. The objectives of the charity are:

- Promote equality and diversity by working towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.
- The relief of the elderly and women in need in particular but not exclusively elderly people and women living in Crawley and the surrounding area by the provision of a day care centre.
- To establish a centre and to maintain and manage such a centre for activities promoted in furtherance of the above objects.
- To advance the understanding and awareness of the Hindu religion in Crawley and surrounding area.
- To advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving conditions of life for persons in Crawley and the surrounding area in particular but not exclusively persons of the Hindu Faith and their families.

ACHIEVEMENT AND PERFORMANCE

GHU was established in 1968 and we focus strongly on serving the needs of the Indian community in Crawley but also to integrate effectively into mainstream society. GHU shares the rich cultural, art and spiritual history of India widely through inter-community, social and faith experiences.

GHU provides wholistic support and services to our community at the stunning **Apple Tree Centre**. Our vital services are aimed at children and young people, families, older people, and the disabled to help bring the community together. The services we provide include language classes, youth clubs, sports, activities that focus on wellbeing, welfare support, a drop-in centre for the community, a day-care centre for older people and festivals and visits that promote community involvement.

We built our purpose built Sanatan Mandir and Community centre (SMCC) in 2010. We are keen to offer a range of services that the community find both beneficial and spiritually fulfilling.

2020 has been a challenging year. After the pandemic set in in March, we closed the Centre for the best part of the year as per the Government Guidelines.

Covid-19 has been hitting way too close to everyone's home. With a sad heart but with strong faith in God, Hindus have been offering heartfelt prayer and asking for a full recovery of those with Covid-19 and in pain. Hindus are praying and asking "You, Prabhu (God)" to protect and cover us with your healing hands and love and "please protect and strengthen the elderly, homeless, unemployed, sick, front liners and caregivers who are exhausted but not giving up".

These times of uncertainty have brought tremendous unrest and anxiety on an extremely unprecedented scale. Hindus are helping to protect the nation. Our Hindu Centre members together and individuals have risen to the challenges posed by this serious pandemic and providing and supporting not in our own community but the wider communities.

Supporting NHS

- Numerous Hindu doctors, nurses, care workers and care homes are deeply involved at all levels to fight the pandemic
- Many are helping and supporting by donating blood
- Some are helping with research in formulating and finding vaccine
- Many are helping by supplying food parcels and other necessary items to the hard-working NHS staff

In the community able-bodied Hindus are working around the clock to help with

- shopping and delivering food packages and parcels

- collecting and delivering medicine to shielding and vulnerable people
- supplying to food banks and homeless services
- befriending people who are isolated or sharing official information from the government
- collecting and making donations

Help a School

Families who are not able to teach their children remotely, our members have come forward to set up IT systems and provide guidance and learning for the school system from remote locations.

Give Blood

Blood donations have decreased dramatically. Our members have spread this information widely in the community. This has helped to improve the situation in our area.

Temple and Community Centre

Our Centres has large facility and car park. We have offered the premises to the local council and authorities for any emergency use as and when required. Our Centre has been used as a mass vaccination Centre by NHS

Serve in Your Community

Our Centre has kept in touch with the community and other members by telephone befriending and liaising with the doctor and local authorities.

Volunteer from Home

Many senior citizens have taken to volunteering while staying at home.

What Hindus have missed, is the social and spiritual connection that they enjoyed at our Mandir (Hindu temples). The temple not only provide a sense of belonging for many worshippers but also a place where they can interact with others.

Thus, as our Mandir and centre closed the doors to the traditional ways of worship, a new door of spirituality opened, connecting worshippers to God from their respective homes. Regular religious assemblies for children and adults are now being webcast live to ensure all generations continue to benefit from spiritual wisdom. Darshan (spiritual viewing) of the deities is available from the social media. On special occasions our Religious Workers in the Temple have organised prayers and recitals remotely using social media. These have been very popular. One can go to Facebook and take advantage of all kinds of programmes organised for our community and wider members.

Thus social media is providing an immeasurable help and support to our community. Very importantly online platforms, tools and publications are being employed to allow the community members to receive regular updates and important guidance.

We have offered virtual keep fit classes in Yoga and produced key health awareness resources in English and Gujarati to educate the public on our collective responsibility to help stem the rapid spread of this deadly virus.

Meetings were held regularly since the lockdown. They were done using platforms such as Zoom, Facebook, WhatsApp video, Team meeting, House party etc. Attendance ranged from 5 to 1000 dependent on the type of event and the size of the community.

The closure affected the community very hard. However we are committed to continue the charity's aim and objectives in other creative ways.

From review of our income and expenditure account, the charity has seen declining income and a statement of financial activities deficit for the year. In the year to follow, we anticipate a moderate increase in membership and incoming resources.

Amazing achievement

Gurjar Hindu Union (GHU) has been honoured with the Queen's Award for Voluntary Service, the highest award a voluntary group can receive in the UK.

Gurjar Hindu Union serves the needs of the Indian community in Crawley, allowing its members to integrate effectively into society. The group offers activities for children, young people and the elderly and provides skills training for its community as well as cultural and supportive services to the Hindu and wider community. Later this year GHU will receive their awards from the Lord-Lieutenant of West Sussex, Mrs Susan Pyper, who makes the presentation on behalf of the Queen. Two volunteers from GHU will also attend a garden party at Buckingham Palace in 2022.

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees

For the Year Ended 31 December 2020

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2020 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Total receipts on unrestricted funds decreased in the year and amounted to £35973 (2019: £120898) and on restricted funds increased and amounted to £100000 (2019: £94437). The charity incurred a deficit of £40525 (2019: £13115).

The principal sources of income for the GHU during the year were donations from the public and grants. The usual activities of the charity were stopped following the Government Guidelines. As the restrictions eased very small number of activities were held following strict Covid guidelines. The trustees acknowledge the efforts of their staff, patrons, ambassadors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

As at 31st December 2020, total reserves amounted to £2790403 (2019: £2830928).
(Breakdown provided in note 9)

Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the executive committee will consider designating reserves for specific purpose where it is considered to be necessary in the future.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

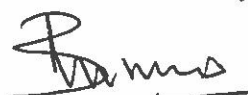
Approved by order of the board of trustees on 30 April 2021 and signed on its behalf by:

Grants

We are grateful to receive the grants from the following sources in the very difficult year financially for the charity.

- £25,000 from the Government via Crawley Borough Council for Covid relief support
- £500 from Sussex Police
- £4,500 from Sussex Community Foundation

B Lukka - Secretary



**Independent Examiner's Report to the Trustees of
Gurjar Hindu Union (GHU) Ltd**

I report on the accounts for the year ended 31 December 2020 set out on pages eight to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Mr I Patel
Ashlei Associates
Chartered Accountants
7 Heath Drive
Sutton
Surrey
SM2 5RP

30 April 2021

Gurjar Hindu Union (GHU) Ltd**Statement of Financial Activities**
for the Year Ended 31 December 2020

		Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Notes					
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		24712	70150	94862	118333
Investment income	2	150	-	150	312
Incoming resources from charitable activities					
Religious and social functions		375	-	375	51911
Education and language classes		6254	-	6254	13006
Diwali show, mela grant and outdoor events etc		980	29850	30830	10884
Hall hire for weddings and other activities		3502	-	3502	20889
Total incoming resources		35973	100000	135973	215335
RESOURCES EXPENDED					
Charitable activities					
Religious and social functions		42955	-	42955	62521
Education and language classes		40	-	40	324
Diwali show, mela and outdoor events		-	-	-	-
Hall hire for weddings and other activities		-	-	-	-
Governance costs		7674	-	7674	5303
Other resources expended		125829	-	125829	134072
Total resources expended		176498	-	176498	202220
NET INCOMING/(OUTGOING) RESOURCES					
		(140525)	100000	(40525)	13115
RECONCILIATION OF FUNDS					
Total funds brought forward		2690687	140241	2830928	2817813
TOTAL FUNDS CARRIED FORWARD		2550162	240241	2790403	2830928

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd**Balance Sheet**
At 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	5	3413910	-	3413910	3501469
CURRENT ASSETS					
Debtors	6	9407	-	9407	9875
Cash at bank and in hand		<u>65140</u>	<u>240241</u>	<u>305381</u>	<u>196405</u>
		74547	240241	314788	206280
CREDITORS					
Amounts falling due within one year	7	(215958)	-	(215958)	(115958)
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(141411)</u>	<u>240241</u>	<u>98830</u>	<u>90322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3272499	240241	3512740	3591791
CREDITORS					
Amounts falling due after more than one year	8	(722337)	-	(722337)	(760863)
NET ASSETS					
		<u>2550162</u>	<u>240241</u>	<u>2790403</u>	<u>2830928</u>
FUNDS					
Unrestricted funds:	9				
General fund				170607	204280
Designated fund				<u>2379555</u>	<u>2486407</u>
				2550162	2690687
Restricted funds:					
Sampoorna Seva & Loan Repayments				<u>240241</u>	<u>140241</u>
TOTAL FUNDS					
				<u>2790403</u>	<u>2830928</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Balance Sheet - continued
At 31 December 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

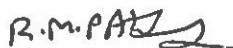
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 30 April 2021 and were signed on its behalf by:



B Lukka -Trustee



R Patel -Trustee

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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 cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Interest received	<u>150</u>	<u>312</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Independent examination fees	1000	1000
Depreciation - owned assets	<u>87559</u>	<u>87393</u>

Gurjar Hindu Union (GHU) Ltd**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2020**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019..

Trustees' expenses

Trustee's details and re-imbursed amount for any expenses defrayed during the year ended 31 December 2020 are as follows;

Trustees Names	Details	Amount
Mr C Nayee	Religious and mandir expenses	£1652
Mr R Patel	Religious and mandir expenses	£0
Mr B Lukka	Miscellaneous expenses	£0

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020	4350532	194217	66823	4611572
Add:Addition	<u>4350532</u>	<u>194217</u>	<u>66823</u>	<u>4611572</u>
DEPRECIATION				
At 1 January 2020	851254	194217	64632	1110103
Charge for year	87011	-	548	87559
Less Adjustment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	<u>938265</u>	<u>194,217</u>	<u>64632</u>	<u>1197662</u>
NET BOOK VALUE				
At 31 December 2020	<u>3412267</u>	<u>-</u>	<u>1643</u>	<u>3413910</u>
At 31 December 2019	<u>3499278</u>	<u>-</u>	<u>2191</u>	<u>3501469</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.2019 £
Gift aid claim	<u>9407</u>	<u>9875</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2020 £	31.12.2019 £
Bank loans and overdrafts	113508	113508
Other creditors	2450	2450
Interest Free Loan	<u>100000</u>	<u>-</u>
	<u>215958</u>	<u>115958</u>

Gurjar Hindu Union (GHU) Ltd**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2020**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.20 £	31.12.19 £
Other creditors	<u>722337</u>	<u>760863</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instalments	<u>722337</u>	<u>760863</u>
Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>0</u>

The bank loan is secured on the freehold land owned by GHU Ltd.

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	204280	(33673)	170607
Designated fund	<u>2486407</u>	<u>(106852)</u>	<u>2379555</u>
	2690687	(140525)	2550162
Restricted funds			
Sampoorna Seva & Loan Repayments	<u>140241</u>	<u>100000</u>	<u>240241</u>
TOTAL FUNDS	<u>2830928</u>	<u>(40525)</u>	<u>2790403</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35973	(69646)	(33673)
Designated fund	<u>-</u>	<u>(106852)</u>	<u>(106852)</u>
	35973	(176498)	(140525)
Restricted funds			
Sampoorna Seva & Loan Repayments	<u>100000</u>	<u>-</u>	<u>100000</u>
TOTAL FUNDS	<u>135973</u>	<u>(176498)</u>	<u>(40525)</u>

10. RELATED PARTY DISCLOSURES

There were no transactions between connected charities, trusts and the board of governor