

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

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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.

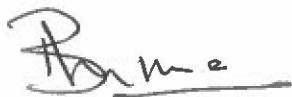
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

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