

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 (GJU) 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 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. PAH
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

			31.12.22	31.12.21
	Unrestricted	Restricted	Total funds	Total funds
Notes	funds	funds		
	£	£	£	£
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>374078</u>	<u>(251753)</u>	<u>122325</u>
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.