

GAUR GOVINDA TRUST

England & Wales · Charity number 1152811

Details

Status	Registered
Legal form	Charitable company
Company number	08435917
Registered	2013-07-11
Register	View on the Charity Commission register

Contact

Address	26 Burnell Building 1 Wilkinson Close London NW2 6GN
Phone	07877404733
Email	GAURGOVINDATRUST@GMAIL.COM
Website	www.gaugovindatrust.org

Activities

Objects: To advance the Hindu religion in the UK and abroad for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, constructing, maintaining and renovating Temples, Parks, Libraries and Museums and publication and/or distribution of literature on Hinduism, organising blood donation camps and providing relief to members of the general public during events of natural calamity and/or medical emergency.

Activities: Temple and Religious Services Free Food Distribution Free Counseling Distribution of Books and CD's for Spiritual Enlightenment

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£952,267	£796,665	£1,774,777	4
2024-03-31	£244,960	£109,311	-	-
2023-03-31	£268,901	£105,008	-	-
2022-03-31	£350,902	£50,920	-	-
2021-03-31	£267,976	£91,011	-	-

Trustees

Name	Role	Appointed
BHAKTI SWARUP TIRTHA MAHARAJ	Chair	2013-05-24
BALACHANDREN VARATH		2013-05-24
DWAIPAYAN BANERJEE		2013-05-24
RITA BANERJEE		2013-05-24

GAUR GOVINDA TRUST

England & Wales - Charity number 1152811

Accounts

GAUR GOVINDA TRUST
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Registered charity number 1152811

Company Number 08435917

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2025

Hallys & Co, Chartered Accountants
Devonshire House, 582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
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YEAR ENDED 31 MARCH 2025

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Gaur Govinda Trust
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2025

Trustees Mr Bhakti Swarup Tirtha Maharaj
Mrs Rita Banerjee
Mr Dwaipayan Banerjee
Mr Balachandren Varath

Secretary Mr Dwaipayan Banerjee

Company Number 8435917

Charity Number 1152811

Registered Office 26 Burnell Building
1 Wilkinson Close
London
NW2 6GN

Accountants Hallys & Co
Chartered Accountants
Devonshire House
582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025

The trustees who are also the directors of the company, present their report and the financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Gaur Govinda Trust is a company limited by guarantee (No. 8435917) and is also a registered charity (Charity No. 1152811) and commenced its operations in March 2013.

Directors and Trustees

The trustees who served during the year are as stated below:

Bhakti Swarup Tirtha Maharaj
Rita Banerjee
Dwaipayana Banerjee
Balachandren Varath

Objectives and Activities

The primary objectives of the charitable company are to advance the Hindu religion in the UK for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals. Other main objectives are to produce and distribute literature on Hinduism to enlighten others about the Hindu religion.

Achievements and Performance

To further the objects of the Charity this financial year, the magazine called "Bhagavat Vani" was published and freely distributed by volunteers to more than 19,000 persons in the UK, Europe and also the USA.

Spiritual classes were again organised throughout the year on a weekly basis.

Skype/Teams programmes were again organised and coordinated by devotees in the UK. This had a reach to countries such as the USA, India, France, Australia, Germany, Switzerland, Malaysia and Nepal.

Several free food distribution programs were also undertaken to the needy. This was carried out by volunteers.

Many international programmes and events were organised by the Trust including lectures arranged in various residential premises in the USA.

Renovation works were being carried out at the Trust's sister concerns in India. These were in Kolkata and Mayapur. Both projects are expected to be concluded by the end of 2025. Further planning applications have been submitted for the site in Vrindavan which will be developed into a new Temple premises with residential accommodation. Construction work is expected to commence around February 2026.

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025

Transcendental literature and audio CDs, DVDs and USB Media were distributed in the UK, USA, Malaysia, Nepal and in India.

Significant building and renovation works were carried out in the new UK Trust headquarters in London throughout the financial year. The works commenced in August 2024. These are expected to be completed by early 2026 and the new Centre is likely to become operational during Spring of 2026.

The architectural firm, Cohanim Architecture was appointed as the Lead Consultant for the project and an extended role as Project Manager to oversee the entire works.

The Trust also financed and organised the following charitable activities through its branches in India:

1. Free Clothes distribution to the poor villagers in Navi Mumbai, Kolkata and Mayapur.
2. Free educational aids distribution to the school children in Kolkata and Navi Mumbai.
3. Free Food distribution to the needy and school children in Navi Mumbai, Mayapur and Kolkata.
4. Free Utensil distribution to the poor in Navi Mumbai and Kolkata.
5. Further construction and renovation works were carried out in the centers abroad in Kolkata and Mayapur.
6. Skype/Teams programmes were also organised between five and eight times a month from London to the Centres in Navi Mumbai, Kolkata, Mayapur and Nepal.
7. The Trust also organised several promotional events and programs in the three main centres in India, namely in Kolkata, Mayapur and in Navi Mumbai.

Activities Development and Plans for the Future

1. Further lectures and programs are being planned and will be carried out by the Trust on a regular basis.
2. Various social welfare activities are again being planned for the coming year.
3. Further renovation and construction works are being carried out in two centres in India, namely Kolkata and Mayapur. The inauguration ceremony for the new Mayapur Temple has been scheduled for January 2026. A new construction project is about to commence in Vrindavan around February 2026.
4. The new Trust premises in the UK is likely to become operational from the Spring of 2026. Once complete, this Centre will provide the following services:

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025

- Free Counselling
- Meditation and Bhakti Yoga
- Overseas aid and famine relief.
- Religious activities such as prayer meetings, lectures, teachings of scriptures, celebration of religious festivals of the Hindu faith will be conducted periodically.

Financial Review

All resources received and expended were in respect of the charitable activities of the company and are treated as unrestricted funds. All income received were in the form of donations.

Structure, Governance and Management

All the activities of the Charitable Company are run by dedicated volunteers.
The Organisation is governed by its Memorandum and Articles of Association.
The Charity's activities are planned and managed by the head of the Organisation Mr Bhakti Swarup Tirtha Maharaj and is assisted by the other trustees in organising these activities. There is regular contact between head of organisation and the other trustees.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

Dwaipayan Banerjee
Trustee
17 December 2025

Gaur Govinda Trust
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2025

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

a) The charity's trustees 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 needed.

b) Having satisfied myself that an audit is not required, 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 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 statement 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, 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.



Name: Kassim Harunani

Organisation: Hallys & Co, Chartered Accountants

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Devonshire house, 582 Honeypot Lane, Stanmore, Middlesex, HA7 1JS

Date: 17 December 2025

Gaur Govinda Trust
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	<i>Unrestricted Funds</i>	<i>Restricted funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	942,711	-	942,711	242,987
Interest receivable	3,149	-	3,149	1,973
Grants and other income	6,407	-	6,407	
Total incoming resources	952,267	-	952,267	244,960
Resources expended				
Costs of generating funds				
Expenditure on charitable activities	796,665	-	796,665	109,311
Total resources expended	796,665	-	796,665	109,311
Net incoming/(outgoing) resources before transfers	155,602	-	155,602	135,649
Gains/ (losses) in sale of fixed assets	-	-	-	-
Net income for the year	155,602	-	155,602	135,649
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	155,602	-	155,602	135,649
Fund balances brought forward at 1 April 2024	1,619,175	-	1,619,175	1,483,526
Fund balances carried forward at 31 March 2025	1,774,777	-	1,774,777	1,619,175

All recognised gains and losses are reflected through the statement of financial activities. All income and expenditure derive from continuing activities.

Gaur Govinda Trust
BALANCE SHEET
YEAR ENDED 31 MARCH 2025

		2025		2024	
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
FIXED ASSETS					
Tangible fixed assets	4		<u>1,248,343</u>		<u>867,772</u>
			1,248,343		867,772
CURRENT ASSETS					
Debtors	5	-		-	
Cash at bank and in hand		<u>527,694</u>		<u>752,663</u>	
		527,694		752,663	
CREDITORS: amounts falling due within one year	6	<u>(1,260)</u>		<u>(1,260)</u>	
NET CURRENT ASSETS			<u>526,434</u>		<u>751,403</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>1,774,777</u></u>		<u><u>1,619,175</u></u>
CAPITAL AND RESEVES					
Unrestricted funds					
General fund	8		<u>1,774,777</u>		<u>1,619,175</u>
			<u>1,774,777</u>		<u>1,619,175</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 17 December 2025 and signed on their behalf:

Dwaipayan Banerjee
Trustee

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

1b. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations are credited to the income and expenditure account when received. All other income and expenditure is dealt with in the period to which it relates.

1c. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation and Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

1f. Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Commercial vehicles	20% Reducing balance
Fixtures and Fittings	20% Reducing balance
Equipment	20% Reducing balance
Freehold Land and building	Nil

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

2. Average Number of Employees

The average number of employees, including Trustees and directors, during the year was made up as follows:

	2025	2024
	<i>No</i>	<i>No</i>
Office and management	4	4

Trustees

During the year, remuneration of £25,140 was received by the Trustees by way of salaries.

3. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2025	2024
	<i>£</i>	<i>£</i>
Corporation tax on profit from ordinary trade activities Current year	-	-

4. TANGIBLE FIXED ASSETS

	Land and building	Commercial vehicles	Fixtures and Fittings	Equipment	Total
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
COST					
At 1 April 2024	840,666	38,439	500	12,005	891,610
Additions	384,145	-	-	2,308	386,453
Disposals					-
At 31 March 2025	<u>1,224,811</u>	<u>38,439</u>	<u>500</u>	<u>14,313</u>	<u>1,278,063</u>
DEPRECIATION					
At 1 April 2024	-	17,068	433	6,337	23,838
Charge for year	-	4,274	13	1,595	5,882
On disposals	-	-	-	-	-
At 31 March 2025	<u>-</u>	<u>21,342</u>	<u>446</u>	<u>7,932</u>	<u>29,720</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,224,811</u>	<u>17,097</u>	<u>54</u>	<u>6,381</u>	<u>1,248,343</u>
At 31 March 2024	<u>840,666</u>	<u>21,371</u>	<u>67</u>	<u>5,668</u>	<u>867,772</u>

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

5. DEBTORS : due within one year

	2025	2024
	£	£
Other debtors	-	-
	<u>-</u>	<u>-</u>

6. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
PAYE and National Insurance	-	-
Accruals	1,260	1,260
	<u>1,260</u>	<u>1,260</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. FUNDS

	Balance as at 01 April 2024	Incoming resources	Ongoing resources	Transfers	Balance as at 31 March 2025
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
General fund	1,619,175	952,267	796,665	-	1,774,777
Total Restricted	<u>1,619,175</u>	<u>952,267</u>	<u>796,665</u>	<u>-</u>	<u>1,774,777</u>

Gaur Govinda Trust
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2025

	General fund £	Restricted funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES				
Incoming resources from generated funds	952,267	-	952,267	244,960
Total incoming resources	952,267	-	952,267	244,960

RESOURCES EXPENDED	Total 2025 £	Total 2024 £
Costs of generating funds		
Charitable activities		
Wages and salaries	25,140	25,140
Travel and subsistence expenses	986	1,982
Light and heat and other utilities	6,029	5,010
Indian Temple expenses	728,420	32,179
Vehicle running costs	1,479	3,075
Repairs, renewals and maintenance	1,253	1,304
Insurance	1,147	5,063
Printing, postage and stationery	429	257
Advertising and marketing costs	169	3,847
Storage costs	5,479	4,985
Grocery and food	13,364	12,022
Telecommunications and data costs	491	565
Accountancy fees	1,920	1,764
Legal fees	3,000	4,750
Computer costs	137	120
Bank charges	927	418
Depreciation of plant and equipment	1,595	1,417
Depreciation of motor vehicles	4,274	5,343
Depreciation of fixtures and fittings	13	17
Sundry expenses	413	53
	796,665	109,311

GAUR GOVINDA TRUST

England & Wales - Charity number 1152811

Accounts

GAUR GOVINDA TRUST

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

Registered charity number 1152811

Company Number 08435917

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2024

*Hallys & Co, Chartered Accountants
Devonshire House, 582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS*

Gaur Govinda Trust
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YEAR ENDED 31 MARCH 2024

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Gaur Govinda Trust
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2024

Trustees Mr Bhakti Swarup Tirtha Maharaj
Mrs Rita Banerjee
Mr Dwaipayan Banerjee
Mr Balachandren Varath

Secretary Mr Dwaipayan Banerjee

Company Number 8435917

Charity Number 1152811

Registered Office 26 Burnell Building
1 Wilkinson Close
London
NW2 6GN

Accountants Hallys & Co
Chartered Accountants
Devonshire House
582 Honeypot Lane
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HA7 1JS

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024

The trustees who are also the directors of the company, present their report and the financial statements for the year ended 31 March 2023.

Reference and Administrative Information

Gaur Govinda Trust is a company limited by guarantee (No. 8435917) and is also a registered charity (Charity No. 1152811) and commenced its operations in March 2013.

Directors and Trustees

The trustees who served during the year are as stated below:

Bhakti Swarup Tirtha Maharaj
Rita Banerjee
Dwaipayan Banerjee
Balachandren Varath

Objectives and Activities

The primary objectives of the charitable company are to advance the Hindu religion in the UK for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals. Other main objectives are to produce and distribute literature on Hinduism to enlighten others about the Hindu religion.

Achievements and Performance

To further the objects of the Charity this financial year, the magazine called "Bhagavat Vani" was published and freely distributed by volunteers to more than 18,000 persons in the UK, Europe and also the USA.

The spiritual classes that were organised during the year on a weekly basis.

Skype programmes were organised and coordinated by devotees in the UK. This had a reach to countries such as the USA, India, Australia, Switzerland, Malaysia, Bahrain and Nepal.

Several free food distribution programs were also undertaken to the needy. This was carried out by volunteers.

Many international programmes and events were organised by the Trust including lectures arranged in various residential premises in the USA.

Renovation works were being carried out at the Trust's sister concerns in India. These were in Kolkata and Mayapur. A site in Vrindavan was also identified to develop a new Temple premises with accommodation.

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024

Transcendental literature and audio CDs, DVDs and USB Media were distributed in the UK, USA, Malaysia and India.

Further planning applications were submitted to Harrow Council on behalf of the Trust for significant renovation and extension work at the new Trust premises in the London Borough of Harrow. These were fully approved in September 2023.

The architectural firm, Cohanim Architecture continued to deal with all applications.

Some preliminary works at the new Trust premises commenced in January 2024 and these were completed in February 2024. In the meantime, negotiations were going on with several contractors in order to carry out the main works. These works were commenced in August 2023 and is expected to be completed around May 2024.

The Trust also financed and organised the following charitable activities through its branches in India:

1. Free Clothes distribution to the poor villagers in Navi Mumbai, Kolkata and Mayapur.
2. Free educational aids distribution to the school children in Kolkata and Navi Mumbai.
3. Free Food distribution to the needy and school children in Navi Mumbai, Mayapur Kolkata.
4. Free Utensil distribution to the poor in Navi Mumbai and Kolkata.
5. Further construction and renovation works were carried out in the centres abroad in Kolkata and Mayapur.
6. Skype programmes were also organised between five and eight times a month from London to the centres in Navi Mumbai, Kolkata and Mayapur.
7. The Trust also organised several promotional events and programs in the three main centres in India, namely in Kolkata, Mayapur and Navi Mumbai.

Activities Development and Plans for the Future

1. Further lectures and programs are being planned by the Trust on a regular basis.
2. Various social welfare activities are again being planned for the coming year.
3. Further renovation and construction works are being carried out in two centers in India. A new construction project is about to commence in Vrindavan around January 2025.
4. Construction and extensive renovation work will be completed next year in the new Trust premises in the UK. Once complete this centre will provide the following services:

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2024

- Free Counselling
- Meditation and Bhakti Yoga
- Overseas aid and famine relief.
- Religious activities such as prayer meetings, lectures, teachings of scriptures, celebration of religious festivals of the Hindu faith.

Financial Review

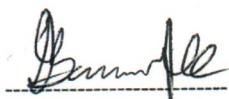
All resources received and expended were in respect of the charitable activities of the company and are treated as unrestricted funds. All income received were in the form of donations.

Structure, Governance and Management

All the activities of the Charitable Company are run by dedicated volunteers. The Organisation is governed by its Memorandum and Articles of Association. The Charity's activities are planned and managed by the head of the Organisation Mr Bhakti Swarup Tirtha Maharaj and is assisted by the other trustees in organising these activities. There is regular contact between head of organisation and the other trustees.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dwaipayan Banerjee
Trustee
13 December 2024

Gaur Govinda Trust
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2024

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

a) The charity's trustees 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 needed.

b) Having satisfied myself that an audit is not required, 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 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 statement 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, 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.



Name: Kassim Harunani
Organisation: Hallys & Co, Chartered Accountants
Relevant professional qualification or body: Association of Chartered Certified Accountants
Address: Devonshire house, 582 Honeypot Lane, Stanmore, Middlesex, HA7 1JS
Date: 13 December 2024

Gaur Govinda Trust
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	<i>Unrestricted Funds</i>	<i>Restricted funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	242,987	-	242,987	266,551
Interest receivable	1,973	-	1,973	506
Grants and other income	-	-	-	1,844
Total incoming resources	<u>244,960</u>	<u>-</u>	<u>244,960</u>	<u>268,901</u>
Resources expended				
Costs of generating funds				
Expenditure on charitable activities	109,311	-	109,311	105,008
Total resources expended	<u>109,311</u>	<u>-</u>	<u>109,311</u>	<u>105,008</u>
Net incoming/(outgoing) resources before transfers	135,649	-	135,649	163,893
Gains/ (losses) in sale of fixed assets	0	-	-	-
Net income for the year	<u>135,649</u>	<u>-</u>	<u>135,649</u>	<u>163,893</u>
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	135,649	-	135,649	163,893
Fund balances brought forward at 1 April 2022	1,483,526	-	1,483,526	1,319,633
Fund balances carried forward at 31 March 2023	<u>1,619,175</u>	<u>-</u>	<u>1,619,175</u>	<u>1,483,526</u>

All recognised gains and losses are reflected through the statement of financial activities. All income and expenditure derive from continuing activities.

Gaur Govinda Trust
BALANCE SHEET
YEAR ENDED 31 MARCH 2024

		2024		2023	
	<i>Note</i>	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		<u>867,772</u>		<u>819,868</u>
			867,772		819,868
CURRENT ASSETS					
Debtors	5		-		-
Cash at bank and in hand		<u>752,663</u>		<u>665,002</u>	
		752,663		665,002	
CREDITORS: amounts falling due within one year	6		<u>(1,260)</u>		<u>(1,344)</u>
NET CURRENT ASSETS			<u>751,403</u>		<u>663,658</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>1,619,175</u></u>		<u><u>1,483,526</u></u>
CAPITAL AND RESEVES					
Unrestricted funds					
General fund	8		1,619,175		1,483,526
			<u>1,619,175</u>		<u>1,483,526</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 13 December 2024 and signed on their behalf:



Dwaipayan Banerjee
Trustee

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

1b. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations are credited to the income and expenditure account when received. All other income and expenditure is dealt with in the period to which it relates.

1c. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation and Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

1f. Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Commercial vehicles	20% Reducing balance
Fixtures and Fittings	20% Reducing balance
Equipment	20% Reducing balance
Freehold Land and building	Nil

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

2. Average Number of Employees

The average number of employees, including Trustees and directors, during the year was made up as follows:

	2024	2023
	<i>No</i>	<i>No</i>
Office and management	4	4

Trustees

During the year, remuneration of £25,140 was received by the Trustees by way of salaries.

3. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2024	2023
	<i>£</i>	<i>£</i>
Corporation tax on profit from ordinary trade activities		
Current year	-	-

4. TANGIBLE FIXED ASSETS

	Land and building	Commercial vehicles	Fixtures and Fittings	Equipment	Total
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
COST					
At 1 April 2023	808,176	19,860	500	8,393	836,929
Additions	32,490	18,579	-	3,612	54,681
Disposals					-
At 31 March 2024	840,666	38,439	500	12,005	891,610
DEPRECIATION					
At 1 April 2023	-	11,725	416	4,920	17,061
Charge for year	-	5,343	17	1,417	6,777
On disposals	-	-	-	-	-
At 31 March 2024	-	17,068	433	6,337	23,838
NET BOOK VALUE					
At 31 March 2024	840,666	21,371	67	5,668	867,772
At 31 March 2023	808,176	8,135	84	3,473	819,868

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

5. DEBTORS : due within one year

	2024	2023
	£	£
Other debtors	-	-
	<u>-</u>	<u>-</u>

6. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
PAYE and National Insurance	-	-
Accruals	1,260	1,260
	<u>1,260</u>	<u>1,260</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. FUNDS

	Balance as at 01 April 2023	Incoming resources	Ongoing resources	Transfers	Balance as at 31 March 2024
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
General fund	1,483,526	244,960	109,311	-	1,619,175
Total Restricted	<u>1,483,526</u>	<u>244,960</u>	<u>109,311</u>	<u>-</u>	<u>1,619,175</u>

Gaur Govinda Trust
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2024

	General fund £	Restricted funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES				
Incoming resources from generated funds	244,960	-	244,960	268,901
Total incoming resources	244,960	-	244,960	268,901

RESOURCES EXPENDED	Total 2024	Total 2023
	£	£
Costs of generating funds		
Charitable activities		
Wages and salaries	25,140	25,140
Travel and subsistence expenses	1,982	354
Light and heat and other utilities	5,010	3,665
Indian Temple expenses	32,179	46,029
Vehicle running costs	3,075	1,547
Repairs, renewals and maintenance	1,304	912
Insurance	5,063	2,148
Printing, postage and stationery	257	547
Advertising and marketing costs	3,847	4,615
Storage costs	4,985	4,528
Grocery and food	12,022	9,392
Telecommunications and data costs	565	419
Accountancy fees	1,764	1,802
Legal fees	4,750	240
Computer costs	120	120
Bank charges	418	491
Depreciation of plant and equipment	1,417	868
Depreciation of motor vehicles	5,343	2,034
Depreciation of fixtures and fittings	17	21
Sundry expenses	53	136
	109,311	105,008

GAUR GOVINDA TRUST

England & Wales - Charity number 1152811

Accounts

GAUR GOVINDA TRUST

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

Registered charity number 1152811

Company Number 08435917

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2023

*Hallys & Co, Chartered Accountants
Devonshire House, 582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS*

Gaur Govinda Trust
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YEAR ENDED 31 MARCH 2023

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Gaur Govinda Trust
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2023

Trustees

Mr Bhakti Swarup Tirtha Maharaj
Mrs Rita Banerjee
Mr Dwaipayan Banerjee
Mr Balachandren Varath

Secretary

Mr Dwaipayan Banerjee

Company Number

8435917

Charity Number

1152811

Registered Office

22 Cromwell Road
Wembley
Middlesex
HA0 1JS

Accountants

Hallys & Co
Chartered Accountants
Devonshire House
582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

The trustees who are also the directors of the company, present their report and the financial statements for the year ended 31 March 2023.

Reference and Administrative Information

Gaur Govinda Trust is a company limited by guarantee (No. 8435917) and is also a registered charity (Charity No. 1152811) and commenced its operations in March 2013.

Directors and Trustees

The trustees who served during the year are as stated below:

Bhakti Swarup Tirtha Maharaj

Rita Banerjee

Dwaipayan Banerjee

Balachandren Varath

Objectives and Activities

The primary objectives of the charitable company are to advance the Hindu religion in the UK for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals. Other main objectives are to produce and distribute literature on Hinduism to enlighten others about the Hindu religion.

Achievements and Performance

To further the objects of the Charity this financial year, the magazine called "Bhagavat Vani" was published and freely distributed by volunteers to more than 18,000 persons in the UK, Europe and also the USA.

The spiritual classes that were organised during the year on a weekly basis.

Skype programmes were organised and coordinated by devotees in the UK. This had a reach to countries such as the USA, India, Australia, Switzerland, Malaysia and Bahrain.

Several free food distribution programs were also undertaken to the needy. This was carried out by volunteers.

Many international programmes and events were organised by the Trust including lectures arranged in various residential premises in the USA.

Renovation works were being carried out at the Trust's sister concerns in India. These were in Kolkata and Mayapur.

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

Transcendental literature and audio CDs, DVDs and USB Media were distributed in both the USA and India.

A few planning applications were submitted to Harrow Council on behalf of the Trust for significant renovation and extension work at the new Trust premises in the London Borough of Harrow.

An architectural firm, Cohanim Architecture was dealing with all applications.

It is expected that the works at the new Trust premises will commence from around January or February 2024.

The Trust also financed and organised the following charitable activities through its branches in India:

1. Free Clothes distribution to the poor villagers in Navi Mumbai, Kolkata and Mayapur.
2. Free educational aids distribution to the school children in Kolkata and Navi Mumbai.
3. Free Food distribution to the needy and school children in Navi Mumbai, Mayapur Kolkata.
4. Free Utensil distribution to the poor in Navi Mumbai and Kolkata.
5. Further construction and renovation works were carried out in the centres abroad in Kolkata and Mayapur.
6. Skype programmes were also organised six times a month from London to the centres in Navi Mumbai, Kolkata and Mayapur.
7. The Trust also organised several promotional events and programs in the three main centres in India, namely in Kolkata, Mayapur and Navi Mumbai.

Activities Development and Plans for the Future

1. Further lectures and programs are being planned by the Trust on a regular basis.
2. Various social welfare activities are again being planned for the coming year.
3. Further renovation and construction works are being carried out in two centres in India.
4. Construction and extensive renovation work should begin next year on the new Trust property in the UK. Once complete this centre will provide the following services:

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2023

- Free Counselling
- Meditation and Bhakti Yoga
- Overseas aid and famine relief.
- Religious activities such as prayer meetings, lectures, teachings of scriptures, celebration of religious festivals of the Hindu faith.

Financial Review

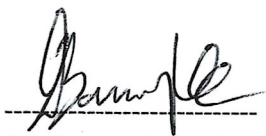
All resources received and expended were in respect of the charitable activities of the company and are treated as unrestricted funds. All income received were in the form of donations.

Structure, Governance and Management

All the activities of the Charitable Company are run by dedicated volunteers. The Organisation is governed by its Memorandum and Articles of Association. The Charity's activities are planned and managed by the head of the Organisation Mr Bhakti Swarup Tirtha Maharaj and is assisted by the other trustees in organising these activities. There is regular contact between head of organisation and the other trustees.

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dwaipayan Banerjee
Trustee
19 December 2023

Gaur Govinda Trust
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2023

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

a) The charity's trustees 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 needed.

b) Having satisfied myself that an audit is not required, 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 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 statement 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, 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.



Name: Kassim Harunani

Organisation: Halys & Co, Chartered Accountants

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Devonshire house, 582 Honeypt Lane, Stanmore, Middlesex, HA7 1JS

Date: 19 December 2023

Gaur Govinda Trust
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	<i>Unrestricted Funds</i>	<i>Restricted funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	266,551	-	266,551	341,421
Interest receivable	506	-	506	523
Grants and other income	1,844	-	1,844	8,958
Total incoming resources	<u>268,901</u>	<u>-</u>	<u>268,901</u>	<u>350,902</u>
Resources expended				
Costs of generating funds				
Expenditure on charitable activities	105,008	-	105,008	50,920
Total resources expended	<u>105,008</u>	<u>-</u>	<u>105,008</u>	<u>50,920</u>
Net incoming/(outgoing) resources before transfers	163,893	-	163,893	299,982
Gains/ (losses) in sale of fixed assets	0	-	-	-
Net income for the year	<u>163,893</u>	<u>-</u>	<u>163,893</u>	<u>299,982</u>
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	163,893	-	163,893	299,982
Fund balances brought forward at 1 April 2022	1,319,633	-	1,319,633	1,019,651
Fund balances carried forward at 31 March 2023	8 <u>1,483,526</u>	<u>-</u>	<u>1,483,526</u>	<u>1,319,633</u>

All recognised gains and losses are reflected through the statement of financial activities. All income and expenditure derive from continuing activities.

Gaur Govinda Trust
BALANCE SHEET
YEAR ENDED 31 MARCH 2023

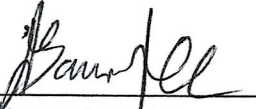
		2023		2022	
	<i>Note</i>	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		<u>819,868</u>		<u>807,785</u>
			819,868		807,785
CURRENT ASSETS					
Debtors	5	-	-		
Cash at bank and in hand		<u>665,002</u>		<u>513,108</u>	
		665,002		513,108	
CREDITORS: amounts falling due within one year	6		<u>(1,344)</u>		<u>(1,260)</u>
NET CURRENT ASSETS			<u>663,658</u>		<u>511,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,483,526</u>		<u>1,319,633</u>
CAPITAL AND RESEVES					
Unrestricted funds					
General fund	8		1,483,526		1,319,633
			<u>1,483,526</u>		<u>1,319,633</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 19 December 2023 and signed on their behalf:



Dwaipayan Banerjee
Trustee

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

1b. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations are credited to the income and expenditure account when received. All other income and expenditure is dealt with in the period to which it relates.

1c. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation and Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

1f. Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Commercial vehicles	20% Reducing balance
Fixtures and Fittings	20% Reducing balance
Equipment	20% Reducing balance
Freehold Land and building	Nil

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

2. Average Number of Employees

The average number of employees, including Trustees and directors, during the year was made up as follows:

	2023	2022
	<i>No</i>	<i>No</i>
Office and management	4	4

Trustees

During the year, remuneration of £25,140 was received by the Trustees by way of salaries.

3. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.
Tax is not due on trade profits.

	2023	2022
	<i>£</i>	<i>£</i>
Corporation tax on profit from ordinary trade activities Current year	-	-

4. TANGIBLE FIXED ASSETS

	Land and building	Commercial vehicles	Fixtures and Fittings	Equipment	Total
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
COST					
At 1 April 2022	794,505	19,860	500	7,058	821,923
Additions	13,671	-	-	1,335	15,006
Disposals					-
At 31 March 2023	<u>808,176</u>	<u>19,860</u>	<u>500</u>	<u>8,393</u>	<u>836,929</u>
DEPRECIATION					
At 1 April 2022	-	9,691	395	4,052	14,138
Charge for year	-	2,034	21	868	2,923
On disposals	-	-	-	-	-
At 31 March 2023	<u>-</u>	<u>11,725</u>	<u>416</u>	<u>4,920</u>	<u>17,061</u>
NET BOOK VALUE					
At 31 March 2023	<u>808,176</u>	<u>8,135</u>	<u>84</u>	<u>3,473</u>	<u>819,868</u>
At 31 March 2022	<u>794,505</u>	<u>10,169</u>	<u>105</u>	<u>3,006</u>	<u>807,785</u>

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

5. DEBTORS : due within one year

	2023	2022
	£	£
Other debtors	-	-
	<u>-</u>	<u>-</u>

6. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
PAYE and National Insurance	84	-
Accruals	1,260	1,260
	<u>1,344</u>	<u>1,260</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. FUNDS

	Balance as at 01 April 2022	Incoming resources	Ongoing resources	Transfers	Balance as at 31 March 2023
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
General fund	1,319,633	268,901	105,008	-	1,483,526
Total Restricted	<u>1,319,633</u>	<u>268,901</u>	<u>105,008</u>	<u>-</u>	<u>1,483,526</u>

Gaur Govinda Trust
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2023

	General fund £	Restricted funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES				
Incoming resources from generated funds	268,901	-	268,901	350,902
Total incoming resources	268,901	-	268,901	350,902

RESOURCES EXPENDED	Total 2023 £	Total 2022 £
Costs of generating funds		
Charitable activities		
Wages and salaries	25,140	25,000
Travel and subsistence expenses	354	260
Light and heat and other utilities	3,665	1,340
Indian Temple expenses	46,029	3,278
Vehicle running costs	1,547	1,469
Repairs, renewals and maintenance	912	339
Insurance	2,148	1,231
Printing, postage and stationery	547	610
Advertising and marketing costs	4,615	531
Storage costs	4,528	3,150
Grocery and food	9,392	7,483
Telecommunications and data costs	419	304
Accountancy fees	1,802	2,304
Legal fees	240	186
Computer costs	120	-
Bank charges	491	102
Depreciation of plant and equipment	868	752
Depreciation of motor vehicles	2,034	2,542
Depreciation of fixtures and fittings	21	26
Sundry expenses	136	13
	105,008	50,920

GAUR GOVINDA TRUST

England & Wales - Charity number 1152811

Accounts

GAUR GOVINDA TRUST
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Registered charity number 1152811

Company Number 08435917

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2022

Hallys & Co, Chartered Accountants
Devonshire House, 582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
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YEAR ENDED 31 MARCH 2022

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Gaur Govinda Trust
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2022

Trustees Mr Bhakti Swarup Tirtha Maharaj
Mrs Rita Banerjee
Mr Dwaipayan Banerjee
Mr Balachandren Varath

Secretary Mr Dwaipayan Banerjee

Company Number 8435917

Charity Number 1152811

Registered Office 22 Cromwell Road
Wembley
Middlesex
HA0 1JS

Accountants Hallys & Co
Chartered Accountants
Devonshire House
582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2022

The trustees who are also the directors of the company, present their report and the financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Gaur Govinda Trust is a company limited by guarantee (No. 8435917) and is also a registered charity (Charity No. 1152811) and commenced its operations in March 2013.

Directors and Trustees

The trustees who served during the year are as stated below:

Bhakti Swarup Tirtha Maharaj
Rita Banerjee
Dwaipayan Banerjee
Balachandren Varath

Objectives and Activities

The primary objectives of the charitable company are to advance the Hindu religion in the UK for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals. Other main objectives are to produce and distribute literature on Hinduism to enlighten others about the Hindu religion.

Achievements and Performance

To further the objects of the Charity this financial year, the magazine called "Bhagavat Vani" was published and freely distributed by volunteers to more than 17,000 persons in the UK, Europe and also the USA.

The spiritual classes that were organised during the year were done so under strict Covid guidelines observing social distancing measures and other Covid related regularity mandates.

Skype programmes were organised and coordinated by devotees in the UK. This had a reach to countries such as the USA, India, Australia, Switzerland, Malaysia and Bahrain.

A number of free food distribution programs were also undertaken to the needy. This was carried out by volunteers.

Several international programmes and events were organised by the Trust including lectures arranged in various residential premises in the USA observing standard social distancing measures.

On-going renovation works were being carried out at the Trust's sister concerns in India. These were in Kolkata and Mayapur, West Bengal and Navi Mumbai, Maharashtra.

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2022

Transcendental literature and audio CDs, DVDs and USB Media were distributed in both the USA and India.

In September 2021, a property was purchased for the new UK center for the Trust in London Borough of Harrow. The location of the new property is very conveniently situated and will be the main permanent headquarters of the charity. This was purchased in order to further the objectives and activities of the Trust.

An architectural firm, Cohanim Architecture have been appointed as the Agent for the Trust to deal with all planning matters.

A full planning application was submitted to the Harrow Council in November 2021 regarding extending the property. Subsequently, supplementary applications have also been submitted by the Trust.

The Trust also financed and organised the following charitable activities through its branches in India:

1. Free Clothes distribution to the poor villagers in Navi Mumbai, Kolkata and Mayapur.
2. Free educational aids distribution to the school children in Kolkata and Navi Mumbai.
3. Free Food distribution to the needy and school children in Navi Mumbai, Mayapur Kolkata.
4. Free Utensil distribution to the poor in Navi Mumbai and Kolkata.
5. Further construction and renovation works were carried out in the three centres abroad in Navi Mumbai, Kolkata and Mayapur.
6. Skype programmes were also organised four times a month from London to the centres in Navi Mumbai, Kolkata and Mayapur.

Activities Development and Plans for the Future

1. Further lectures and programs are being planned by the Trust on a regular basis now that the pandemic has eased.
2. Various social welfare activities are being planned for the coming year.
3. Further renovation and construction works are being carried out in the three main centres in India.
4. Construction and extensive renovation work should begin next year on the new Trust property in the UK subject to planning permission. Once complete this centre will provide the following services:

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2022

- Free Counselling
- Meditation and Bhakti Yoga
- Overseas aid and famine relief.
- Religious activities such as prayer meetings, lectures, teachings of scriptures, celebration of religious festivals of the Hindu faith.

Financial Review

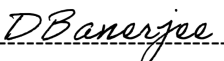
All resources received and expended were in respect of the charitable activities of the company and are treated as unrestricted funds. All income received were in the form of donations.

Structure, Governance and Management

All the activities of the Charitable Company are run by dedicated volunteers. The Organisation is governed by its Memorandum and Articles of Association. The Charity's activities are planned and managed by the head of the Organisation Mr Bhakti Swarup Tirtha Maharaj and is assisted by the other trustees in organising these activities. There is regular contact between head of organisation and the other trustees

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dwaipayan Banerjee
Trustee
19 December 2022

Gaur Govinda Trust
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2022

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

a) The charity's trustees 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 needed.

b) Having satisfied myself that an audit is not required, 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 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 statement 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, 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.



Name: Kassim Harunani

Organisation: Hallys & Co, Chartered Accountants

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Devonshire house, 582 Honeypot Lane, Stanmore, Middlesex, HA7 1JS

Date: 19 December 2022

Gaur Govinda Trust
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	<i>Unrestricted Funds</i>	<i>Restricted funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	341,421	-	341,421	246,994
Interest receivable	523	-	523	1,607
Grants	8,958	-	8,958	19,375
Total incoming resources	350,902	-	350,902	267,976
Resources expended				
Costs of generating funds				
Expenditure on charitable activities	50,920	-	50,920	91,011
Total resources expended	50,920	-	50,920	91,011
Net incoming/(outgoing) resources before transfers	299,982	-	299,982	176,965
Gains/ (losses) in sale of fixed assets	0	-	-	176,113
Net income for the year	299,982	-	299,982	353,078
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	299,982	-	299,982	353,078
Fund balances brought forward at 1 April 2021	1,019,651	-	1,019,651	666,573
Fund balances carried forward at 31 March 2022	8 1,319,633	-	1,319,633	1,019,651

All recognised gains and losses are reflected through the statement of financial activities. All income and expenditure derive from continuing activities.

Gaur Govinda Trust
BALANCE SHEET
YEAR ENDED 31 MARCH 2022

		2022		2021	
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
FIXED ASSETS					
Tangible fixed assets	4		<u>807,785</u>		<u>16,600</u>
			807,785		16,600
CURRENT ASSETS					
Debtors	5	-		6	
Cash at bank and in hand		<u>513,108</u>		<u>1,004,955</u>	
		513,108		1,004,961	
CREDITORS: amounts falling due within one year	6	<u>(1,260)</u>		<u>(1,910)</u>	
NET CURRENT ASSETS			<u>511,848</u>		<u>1,003,051</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>1,319,633</u></u>		<u><u>1,019,651</u></u>
CAPITAL AND RESEVES					
Unrestricted funds					
General fund	8		1,319,633		1,019,651
			<u>1,319,633</u>		<u>1,019,651</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 19 December 2022 and signed on their behalf:



 Dwaipayan Banerjee
 Trustee

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

1b. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations are credited to the income and expenditure account when received. All other income and expenditure is dealt with in the period to which it relates.

1c. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation and Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

1f. Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Commercial vehicles	20% Reducing balance
Fixtures and Fittings	20% Reducing balance
Equipment	20% Reducing balance
Freehold Land and building	Nil

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

2. Average Number of Employees

The average number of employees, including Trustees and directors, during the year was made up as follows:

	2022	2021
	<i>No</i>	<i>No</i>
Office and management	4	4

Trustees

During the year, remuneration of £25,000 was received by the Trustees by way of salaries.

3. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

	2022	2021
	<i>£</i>	<i>£</i>
Corporation tax on profit from ordinary trade activities		
Current year	-	-

4. TANGIBLE FIXED ASSETS

	Land and building	Commercial vehicles	Fixtures and Fittings	Equipment	Total
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
COST					
At 1 April 2021	-	19,860	500	7,058	27,418
Additions	794,505	-	-	-	794,505
Disposals					-
At 31 March 2022	794,505	19,860	500	7,058	821,923
DEPRECIATION					
At 1 April 2021	-	7,149	369	3,300	10,818
Charge for year	-	2,542	26	752	3,320
On disposals	-	-	-	-	-
At 31 March 2022	-	9,691	395	4,052	14,138
NET BOOK VALUE					
At 31 March 2022	794,505	10,169	105	3,006	807,785
At 31 March 2021	-	12,711	131	3,758	16,600

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

5. DEBTORS : due within one year

	2022	2021
	£	£
Other debtors	-	6
	<u>-</u>	<u>6</u>

6. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,260	1,910
	<u>1,260</u>	<u>1,910</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. FUNDS

	Balance as at 01 April 2021	Incoming resources	Ongoing resources	Transfers	Balance as at 31 March 2022
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
General fund	1,019,651	350,902	50,920	-	1,319,633
Total Restricted	<u>1,019,651</u>	<u>350,902</u>	<u>50,920</u>	<u>-</u>	<u>1,319,633</u>

Gaur Govinda Trust
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2022

	General fund £	Restricted funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES				
Incoming resources from generated funds	350,902	-	350,902	267,967
Other income from sale of fixed asset	-	-	-	176,113
Total incoming resources	350,902	-	350,902	444,080

RESOURCES EXPENDED	Total 2022 £	Total 2021 £
Costs of generating funds		
Charitable activities		
Wages and salaries	25,000	25,000
Travel and subsistence expenses	260	125
Rent	-	2,475
Light and heat and other utilities	1,340	918
Indian Temple expenses	3,278	41,676
Vehicle running costs	1,469	1,502
Repairs, renewals and maintenance	339	796
Insurance	1,231	669
Printing, postage and stationery	610	531
Advertising and marketing costs	531	390
Storage costs	3,150	1,534
Grocery and food	7,483	6,584
Telecommunications and data costs	304	997
Accountancy fees	2,304	2,574
Legal fees	186	383
Subscriptions	-	191
Bank charges	102	504
Depreciation of plant and equipment	752	940
Depreciation of motor vehicles	2,542	3,177
Depreciation of fixtures and fittings	26	33
Sundry expenses	13	12
	50,920	91,011

GAUR GOVINDA TRUST

England & Wales - Charity number 1152811

Accounts

GAUR GOVINDA TRUST

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

Registered charity number 1152811

Company Number 08435917

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 March 2021

*Hallys & Co, Chartered Accountants
Devonshire House, 582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS*

Gaur Govinda Trust
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YEAR ENDED 31 MARCH 2021

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Detailed Statement of Financial Activities	11

Gaur Govinda Trust
COMPANY INFORMATION
YEAR ENDED 31 MARCH 2021

Trustees Mr Bhakti Swarup Tirtha Maharaj
Mrs Rita Banerjee
Mr Dwaipayan Banerjee
Mr Balachandren Varath

Secretary Mr Dwaipayan Banerjee

Company Number 8435917

Charity Number 1152811

Registered Office 22 Cromwell Road
Wembley
Middlesex
HA0 1JS

Accountants Hallys & Co
Chartered Accountants
Devonshire House
582 Honeypot Lane
Stanmore
Middlesex
HA7 1JS

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2021

The trustees who are also the directors of the company, present their report and the financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Gaur Govinda Trust is a company limited by guarantee (No. 8435917) and is also a registered charity (Charity No. 1152811) and commenced its operations in March 2013.

Directors and Trustees

The trustees who served during the year are as stated below:

Bhakti Swarup Tirtha Maharaj
Rita Banerjee
Dwaipayan Banerjee
Balachandren Varath

Objectives and Activities

The primary objectives of the charitable company are to advance the Hindu religion in the UK for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals. Other main objectives are to produce and distribute literature on Hinduism to enlighten others about the Hindu religion.

Achievements and Performance

To further the objects of the Charity this financial year, the magazine called "Bhagavat Vani" was published and freely distributed by volunteers to more than 15,000 persons in the UK, Europe and also the USA.

Due to the global covid pandemic, there were very limited opportunities to hold programmes and lectures. The scripture teaching classes that were organised during the year were done so under strict guidelines observing social distancing rules as and when were allowed.

Skype programmes were organised and coordinated by devotees in the UK. This had a reach to countries such as the USA, India, Australia, Switzerland, Malaysia and Bahrain.

Quite a lot of programmes of free food distribution were also undertaken to the needy. This was carried out by volunteers strictly adhering to Covid-19 restrictive regulations.

Several international programmes and events were organised by the Trust including lectures arranged in various residential premises in the USA observing strict guidelines governing Covid-19.

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2021

The sale of the premises in Ilford that was used for Trust purposes went through on September 2020.

Transcendental literature and audio CDs, DVDs and USB Media were distributed in both the USA and India.

The Trust also financed and organised the following charitable activities through its branches in India:

1. Free Clothes distribution to the poor villagers in Maharashtra and across Kolkata, Midnapur and Mayapur, West Bengal.
2. Free educational aids distribution to the school children in Kolkata.
3. Free Food distribution to the needy and school children in Navi Mumbai, Mayapur Kolkata.
4. Free Utensil distribution to the poor in Navi Mumbai and Kolkata.
6. Further construction and renovation works were carried out in the three centres in Navi Mumbai, Kolkata and Mayapur.
7. Skype programmes were also organised two times a month from London to the centres in Mumbai, Kolkata and Mayapur.

Activities Development and Plans for the Future

1. The resumption of lectures and programmes are being planned subject to government pandemic regulations.
2. Various social welfare activities are being planned for the coming year.
3. Further renovation and construction works are to be carried out in the three main centres in India.
4. A property in Harrow has been purchased in September 2021 in order to further the objectives and activities of the Trust. A planning application has been submitted to the council regarding the change of use for the property as well as proposed building works. Construction and renovation works are expected to commence around spring 2022 subject to council approval. This property will be the permanent centre for the Trust and all charitable operations will be carried out from here including:

- Free Counselling
- Meditation and Bhakti Yoga

Gaur Govinda Trust
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2021

- Overseas Aid and funding/famine relief
- Religious Activities such as prayer meetings, lectures, teaching of scriptures, celebration of religious festivals of the Hindu faith.
- Community development
- Promotion of racial equality and diversity

Financial Review

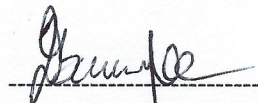
All resources received and expended were in respect of the charitable activities of the company and are treated as unrestricted funds. All income received were in the form of donations.

Structure, Governance and Management

All the activities of the Charitable Company are run by dedicated volunteers.
The Organisation is governed by its Memorandum and Articles of Association.
The Charity's activities are planned and managed by the head of the Organisation Mr Bhakti Swarup Tirtha Maharaj and is assisted by the other trustees in organising these activities. There is regular contact between head of organisation and the other trustees

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dwaipayan Banerjee
Trustee
15 December 2021

Gaur Govinda Trust
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 MARCH 2021

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

a) The charity's trustees 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 needed.

b) Having satisfied myself that an audit is not required, 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 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 statement 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, 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.



Name: Kasim Harunani

Organisation: Hallys & Co, Chartered Accountants

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Devonshire house, 582 Honeypot Lane, Stanmore, Middlesex, HA7 1JS

Date: 15 December 2021

Gaur Govinda Trust
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	<i>Unrestricted Funds</i>	<i>Restricted funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	246,994	-	246,994	282,632
Interest receivable	1,607	-	1,607	-
Grants	19,375	-	19,375	-
Total incoming resources	267,976	-	267,976	282,632
Resources expended				
Costs of generating funds				
Expenditure on charitable activities	91,011	-	91,011	223,260
Total resources expended	91,011	-	91,011	223,260
Net incoming/(outgoing) resources before transfers	176,965	-	176,965	59,372
Gains/ (losses) in sale of fixed assets	176,113	-	176,113	-
Net income for the year	353,078	-	353,078	59,372
Tax on profit on ordinary activities	-	-	-	-
Net movement in funds	353,078	-	353,078	59,372
Fund balances brought forward at 1 April 2020	666,573	-	666,573	607,201
Fund balances carried forward at 31 March 2021	1,019,651	-	1,019,651	666,573
8				

All recognised gains and losses are reflected through the statement of financial activities. All income and expenditure derive from continuing activities.

Gaur Govinda Trust
BALANCE SHEET
YEAR ENDED 31 MARCH 2021

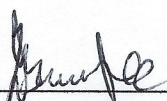
		2021		2020	
	<i>Note</i>	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		<u>16,600</u>		<u>613,385</u>
			16,600		613,385
CURRENT ASSETS					
Debtors	5	6		-	
Cash at bank and in hand		<u>1,004,955</u>		<u>53,963</u>	
		1,004,961		53,963	
CREDITORS: amounts falling due within one year	6		<u>(1,910)</u>		<u>(775)</u>
NET CURRENT ASSETS			<u>1,003,051</u>		<u>53,188</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>1,019,651</u></u>		<u><u>666,573</u></u>
CAPITAL AND RESEVES					
Unrestricted funds					
General fund	8		1,019,651		666,573
			<u>1,019,651</u>		<u>666,573</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 15 December 2021 and signed on their behalf:



 Dwaipayan Baherjee
 Trustee

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

1b. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations are credited to the income and expenditure account when received. All other income and expenditure is dealt with in the period to which it relates.

1c. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation and Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

1f. Depreciation

Depreciation is provided on a basis to write off the cost over the estimated lives of the assets. The rates of depreciation are as follows:

Commercial vehicles	20% Reducing balance
Fixtures and Fittings	20% Reducing balance
Equipment	20% Reducing balance
Freehold Land and building	Nil

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

2. Average Number of Employees

The average number of employees, including Trustees and directors, during the year was made up as follows:

	2021	2020
	<i>No</i>	<i>No</i>
Office and management	4	4

Trustees

During the year, remuneration of £25,000 was received by the Trustees by way of salaries.

3. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.
Tax is not due on trade profits.

	2021	2020
	<i>£</i>	<i>£</i>
Corporation tax on profit from ordinary trade activities Current year	-	-

4. TANGIBLE FIXED ASSETS

	Land and building	Commercial vehicles	Fixtures and Fittings	Equipment	Total
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
COST					
At 1 April 2020	592,635	19,860	500	7,058	620,053
Additions	72,000	-	-	-	72,000
Disposals	(664,635)	-	-	-	664,635
At 31 March 2021	-	19,860	500	7,058	27,418
DEPRECIATION					
At 1 April 2020	-	3,972	336	2,360	6,668
Charge for year	-	3,177	33	940	4,150
On disposals	-	-	-	-	-
At 31 March 2021	-	7,149	369	3,300	10,818
NET BOOK VALUE					
At 31 March 2021	-	12,711	131	3,758	16,600
At 31 March 2020	592,635	15,888	164	4,698	613,385

Gaur Govinda Trust
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

5. DEBTORS : due within one year

	2021	2020
	£	£
Other debtors	6	-
	<u>6</u>	<u>-</u>

6. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	-	125
Accruals	1,910	650
	<u>1,910</u>	<u>775</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. FUNDS

	Balance as at 1 01 April 2020	Incoming resources	Ongoing resources	Transfers	Balance as at 31 31 March 2021
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
General fund	666,573	444,089	91,011	-	1,019,651
Total Restricted	<u>666,573</u>	<u>444,089</u>	<u>91,011</u>	<u>-</u>	<u>1,019,651</u>

Gaur Govinda Trust
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2021

	General fund £	Restricted funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES				
Incoming resources from generated funds	267,967	-	267,967	282,632
Other income from sale of fixed asset	176,113	-	176,113	-
Total incoming resources	444,080	-	444,080	282,632

RESOURCES EXPENDED	Total 2021 £	Total 2020 £
Costs of generating funds	£	£
Charitable activities		
Wages and salaries	25,000	25,000
Travel and subsistence expenses	125	4,127
Rent	2,475	17,461
Light and heat and other utilities	918	3,983
Indian Temple expenses	41,676	105,384
Vehicle running costs	1,502	1,878
Repairs, renewals and maintenance	796	20,222
Insurance	669	1,941
Printing, postage and stationery	531	393
Advertising and marketing costs	390	20,924
Storage costs	1,534	3,344
Grocery and food	6,584	9,815
Telecommunications and data costs	997	1,090
Accountancy fees	2,574	1,185
Legal fees	383	-
Subscriptions	191	300
Bank charges	504	1,013
Depreciation of plant and equipment	940	1,174
Depreciation of motor vehicles	3,177	3,972
Depreciation of fixtures and fittings	33	41
Sundry expenses	12	13
	91,011	223,260