

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
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 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	8 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		1,774,777		1,619,175
			<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	1,224,811	38,439	500	14,313	1,278,063
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	-	21,342	446	7,932	29,720
NET BOOK VALUE					
At 31 March 2025	1,224,811	17,097	54	6,381	1,248,343
At 31 March 2024	840,666	21,371	67	5,668	867,772

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

5. DEBTORS : due within one year

	2025	2024
	£	£
Other debtors	-	-
	-	-

6. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
PAYE and National Insurance	-	-
Accruals	1,260	1,260
	1,260	1,260

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	1,619,175	952,267	796,665	-	1,774,777

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
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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