

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
Gurjar Hindu Union (GHU) Ltd

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

Gurjar Hindu Union (GHU) Ltd

**Contents of the Financial Statements
for the Year Ended 31 December 2019**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11 to 13

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees **for the Year Ended 31 December 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05792654 (England and Wales)

Registered Charity number

1117476

Registered office

Apple Tree Centre
Ifield Avenue
Crawley
West Sussex
RH11 0AF

Trustees

R Patel	Catering and facility Provision Fund raising and youth
B Lukka	Finance and Legal Publicity and centre Management
C J Nayee	Chairperson Religious activities Education and training

Company Secretary

B Lukka

Independent examiner

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees **for the Year Ended 31 December 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles. Elections take place every three years. One third of the trustees retire by rotation at every 3rd annual general meeting but are eligible to be re-elected at the general meeting.

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

- referrals from local contacts within both the voluntary and statutory sectors.
- volunteer recruitment undertaken by the local volunteer bureau.
- recruitment of volunteers who are users of the GHU services.
- volunteers who have served in GHU for at least 3 years.

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

Organisational structure

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

Risk management

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

OBJECTIVES AND ACTIVITIES

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

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

ACHIEVEMENT AND PERFORMANCE

We are now in our ninth year of operation in our newly purpose built Sanatan Mandir and Community centre (SMCC). We are keen to offer a range of services during the week and over the course of the year that the community find both beneficial and spiritually fulfilling. We have an ever growing number of people using the mandir and community facilities. The number of GHU and private activities held in the SMCC have seen a further growth this year. We are committed to continue the charity's aim and objectives. We continue to run many community activities and were delighted when the Divas Dance Club joined the GHU and added to its variety. We are also delighted to inform that a new and very energetic youth group has started in the GHU.

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

FINANCIAL REVIEW

The state of the charity's affairs as at 31st December 2019 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Total receipts on unrestricted funds decreased in the year and amounted to £120898 (2018 : £205862) and on restricted funds increased to £94437(2018:£0) The charity incurred a surplus of £13115 (2018:-£4844).

Gurjar Hindu Union (GHU) Ltd

Report of the Trustees
for the Year Ended 31 December 2019

FINANCIAL REVIEW

The principal sources of income for the GHU during the year were donations from the public. The activities of the charity have continued to highlight awareness of the charity and its work in the local community. The trustees acknowledge the efforts of their staff, governors and volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Reserves Policy

As at 31st December 2019, total reserves amounted to £2830928 (2018: £2817813).
(Breakdown provided in note 9)

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

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

Approved by order of the board of trustees on 30 April 2020 and signed on its behalf by:

B Lukka - Secretary

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

I report on the accounts for the year ended 31 December 2019 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

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

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

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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

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

30 April 2020

Gurjar Hindu Union (GHU) Ltd**Statement of Financial Activities**
for the Year Ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		23896	94437	118333	124463
Investment income	2	312	-	312	174
Incoming resources from charitable activities					
Religious and social functions		51911	-	51911	49614
Education and language classes		13006	-	13006	8923
Diwali show, mela grant and outdoor eventsetc		10884	-	10884	4894
Hall hire for weddings and other activities		20889	-	20889	17794
Total incoming resources		120898	94437	215335	205862
Profit on Sale of Premises		0		0	0
RESOURCES EXPENDED					
Charitable activities					
Religious and social functions		62521	-	62521	67290
Education and language classes		324	-	324	384
Diwali show, mela and outdoor events		-	-	-	-
Hall hire for weddings and other activities		-	-	-	-
Governance costs		5303	-	5303	6100
Other resources expended		134072	-	134072	136962
Total resources expended		202220	-	202220	210706
NET INCOMING/(OUTGOING) RESOURCES		(81322)	94437	13115	(4844)
RECONCILIATION OF FUNDS					
Total funds brought forward		2772009	45804	2817813	2822657
TOTAL FUNDS CARRIED FORWARD		2690687	140241	2830928	2817813

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd**Balance Sheet**
At 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
FIXED ASSETS					
Tangible assets	5	3501469	-	3501469	3588862
CURRENT ASSETS					
Debtors	6	9875	-	9875	14845
Cash at bank and in hand		<u>56164</u>	<u>140241</u>	<u>196405</u>	<u>224118</u>
		66039	140241	206280	238963
CREDITORS					
Amounts falling due within one year	7	<u>(115958)</u>	-	<u>(115958)</u>	<u>(115958)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(49919)</u>	<u>140241</u>	<u>90322</u>	<u>123005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3451550	140241	3591791	3711867
CREDITORS					
Amounts falling due after more than one year	8	<u>(760863)</u>	-	<u>(760863)</u>	<u>(894054)</u>
NET ASSETS		<u>2690687</u>	<u>140241</u>	<u>2830928</u>	<u>2817813</u>
FUNDS	9				
Unrestricted funds:					
General fund				204280	676274
Designated fund				<u>2486407</u>	<u>2095735</u>
				2690687	2772009
Restricted funds:					
Sampoorna Seva & Loan Repayments				<u>140241</u>	<u>45804</u>
TOTAL FUNDS				<u>2830928</u>	<u>2817813</u>

The notes form part of these financial statements

Gurjar Hindu Union (GHU) Ltd

Balance Sheet - continued

At 31 December 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 30 April 2020 and were signed on its behalf by:

B Lukka -Trustee

R Patel -Trustee

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements for the Year Ended 31 December 2019

1. ACCOUNTING POLICIES

Accounting convention

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

Incoming resources

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

Resources expended

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost buildings
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Interest received	<u>312</u>	<u>174</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.19	31.12.18
	£	£
Independent examination fees	1000	1000
Depreciation - owned assets	<u>87393</u>	<u>87576</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2019..

Trustees' expenses

Trustee's details and re-imbursed amount for any expenses defrayed during the year ended 31 December 2019 are as follows;

Trustees Names	Details	Amount
Mr C Nayee	Religious and mandir expenses	£3925.37
Mr R Patel	Religious and mandir expenses	£2889.33
Mr B Lukka	Miscellaneous expenses	£61.09

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2019	4350532	194217	66823	4611572
Add:Addition	<u>4350532</u>	<u>194217</u>	<u>66823</u>	<u>4611572</u>
DEPRECIATION				
At 1 January 2019	764243	194217	64250	1022710
Charge for year	87011	-	382	87393
Less Adjustment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2019	<u>851254</u>	<u>194,217</u>	<u>64632</u>	<u>1110103</u>
NET BOOK VALUE				
At 31 December 2019	<u>3499278</u>	<u> </u>	<u>2191</u>	<u>3501469</u>
At 31 December 2018	<u>3586289</u>	<u> </u>	<u>2573</u>	<u>3588862</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.2018 £
Gift aid claim	<u>9875</u>	<u>14845</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.2018 £
Bank loans and overdrafts	113508	113508
Other creditors	<u>2450</u>	<u>2450</u>
	<u>115958</u>	<u>115958</u>

Gurjar Hindu Union (GHU) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

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

	31.12.19	31.12.18
	£	£
Other creditors	<u>760863</u>	<u>894054</u>

Amounts falling due in more than five years:

Repayable by instalments:		
Other loans more 5yrs instalments	<u>760863</u>	<u>849054</u>

Repayable otherwise then by instalments:		
Other loans more 5yrs non-instalments	<u>0</u>	<u>45000</u>

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

9. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	676274	(471994)	204280
Designated fund	<u>2095735</u>	<u>390672</u>	<u>2486407</u>
	2772009	(81322)	2690687
Restricted funds			
Sampoorna Seva & Loan Repayments	45804	94437	140241
	<u>2817813</u>	<u>13115</u>	<u>2830928</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	(382550)	(89444)	(471994)
Designated fund	<u>503448</u>	<u>(112776)</u>	<u>390672</u>
	120898	(202220)	(81322)
Restricted funds			
Sampoorna Seva & Loan Repayments	94437	-	94437
	<u>215335</u>	<u>(202220)</u>	<u>13115</u>

10. RELATED PARTY DISCLOSURES

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

Gurjar Hindu Union (GHU)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2019

	31.12.2019	31.12.2018
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations (Mandir Fund)	83176	94688
Gift aid	25851	29775
Grants	6500	22
Membership	4384	4872
Sampoorna Seva	<u>9306</u>	<u>0</u>
	129217	129357
Investment income		
Interest received	312	174
Incoming resources from charitable activities		
Religious and social functions	51911	49614
Education and training classes	13006	8923
Apple Tree Centre hall hire	<u>20889</u>	<u>17794</u>
	86118	76331
Total incoming resources	215335	205862
RESOURCES EXPENDED		
Charitable activities		
Religious and social functions	21982	24597
Site maintenance and cleaning costs	9939	21498
Transport costs	-	-
Language classes, books and teaching materials	324	354
Repairs and security costs	15344	18739
Shastri stipend	-	-
Mandir provisions and expenses	-	-
Catering and food costs	7102	6718
Miscellaneous costs	0	-
Social event costs	0	-
Social event pps costs	2583	2527
Event advertising costs	3284	1635
Project and misc costs	<u>-</u>	<u>-</u>
	60558	76068
Governance costs		
Legal and professional fees	3302	5100
Independent examination fees	1000	1000
Accounting expenses	<u>1000</u>	<u>-</u>
	5302	6100
Support costs		

Gurjar Hindu Union (GHU) Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 December 2019

	31.12.2019	31.12.2018
	£	£
Management		
Rates	-	-
Insurance	3671	3741
Light and heat	18262	8960
Telephone, internet and office expenses	1565	1776
Stationery	-	-
Sundries	51	51
Licences, subs and permits	35	35
Other Costs	-	-
Travel and meeting costs	-	-
Bank loan interest	<u>25383</u>	<u>26399</u>
	48967	40962
Finance		
Bank charges	-	-
Depreciation		
Freehold property	87011	87011
Plant and machinery	382	565
Fixtures and fittings	<u>-</u>	<u>-</u>
	87393	87576
Total resources expended	202220	210706
	<hr/>	<hr/>
Net Income/Expenditure	<u>13115</u>	<u>(4844)</u>