



GNNSJ

GURU NANAK NISHKAM SEWAK JATHA (BIRMINGHAM) UK



ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 2023 - 2024

GNNSJ Vision: “to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion”

CONTENTS	Pages
Chair’s Report	3 to 7
Report of the Trustees	8 to 18
Report of the Independent Auditors	19 to 22
Statement of Financial Activities	23
Balance Sheet	24
Cashflow Statement	25
Notes to the Financial Statements	26 to 37

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless service) dedicated to Guru Nanak Dev Ji (1469-1539); the first Guru and founder of the Sikh Dharam. With engagement in over 46 years of spiritual development and enrichment from its headquarters in Birmingham, GNNSJ continues steadfast in its endeavours to fuse faith/Dharmic values with our secular lives, thus creating peace and sustained happiness, within ourselves and those around us.

In 2023/2024 humanity is facing some of the most intractable challenges in our human history. From the havoc wreaked by climate change, so clearly evident in the worst fires ever faced, to unprecedented floods in many parts of the world, with soaring temperatures, to senseless wars. Our world seems engulfed in unprecedented crisis – mostly because of our own making. In the pursuit of peace, let us be mindful of the mindsets that guide us, as we should commit, in our own ways, to our peace-building practices. As Sikhs we can draw upon our heritage for guiding reflections, inspired by the Sikh Gurus, to actively foster peace in a world of diversity and shared challenges.

In pursuit of peace, we feel there is need for international educational institutions to support, design and develop a participatory strategy and values-based toolkits for civil society actors that will stimulate a new consciousness considering the entire humanity as one large global family, 'manas ki jaat sabhe ek pachanbo' as stated by the tenth Guru of the Sikhs, Guru Gobind Singh Ji 1666-1708.

In 2023/24 GNNSJ contributed in an event which took place to generate global awareness, with the United Religions Initiative, on 17 December and 1 March. Further GNNSJ participated with the Parliament of World Religions event on the 13-20 August. The event was focused on A Call to Conscience: Defending Freedom & Human Rights, the 9th assembly, returned to Chicago, the same place, as the first one held in 1893. A call to conscience for all of us is to be exalted for embodying the highest ideals of our different faiths to uplift humanity, promote social justice and create a more compassionate and inclusive world.

Hence it was critical to engage and partake in such dialogue as the Pre-COP28 Faith Leaders' Summit in the UAE, 5-8 November. Along with the Interfaith Prayer for a Peaceful World, 19 December, organized by the Global Network of Religions for Children and Arigatou International.

Thus, it's critical to enhance respect for the rights of all, particularly those marginalised, women, children, and displaced peoples. As encouraged within the Global Refugee Forum 11-16 December, Geneva, Switzerland Further the Annual Johannes Lahnemann Interfaith Peacebuilding Lecture, 10 February. To confront and overcome this damaging legacy, new generations will need ingenuity, skills, vision, hope and faith, without falling into despondency, despair, division, recklessness and conflict. They will need to think and act from a shared values base of wisdom and virtue, that respects their distinctive heritages with a commitment to human kinship and peace-building

In the face of shared global challenges in an interconnected world, what does the Sikh ideal have to contribute? We believe it guides us first and foremost to have control over one's mind 'Man jeetai jag jeet' – not seeking the conquest of lands, the conquest of one religion over another, or possessing another's possessions – but conquering the mind, liberating it from the ego and so freeing it from the dominance of traits like lust, vengeance, greed, possessiveness and arrogance. This, for a Sikh, is life's ultimate battle; 'Dhan jeeo teh ko jag mai mukh te har chit mai judh bichaarai.' The extended prayer translates to the following.

Blessed and praiseworthy is the one who, in his mind and speech, remains ever conscious of dharam-yudh, the fight to uphold righteousness in the mind's battlefield, where noble virtues persistently need to defeat the vices. Fully conscious of one's mortality, one contemplates on Divine praise, to metaphorically board the Guru's boat - the blessed means to safely navigate life's perilous ocean. Forging deep patience, one makes the body an abode of forbearance and illuminates one's mind and intellect with the lamp of the Divine flame. Sweeping ignorance with the broom of enlightened wisdom, one brushes away the dross and dregs of cowardice. (Sri Guru Gobind Singh Ji – Dasam Bani – Ang 551). It is also humanity's battle, to reset our course for the future.

We have begun sensitising the conversation and dialogue about the importance of the Peace Charter for Forgiveness and Reconciliation. Which is vital to foster healing and achieving sustainable peace, especially in societies afflicted with violence. The Peace Charter is a structured framework for acknowledging past, present and future injustices, providing healing for forging a better future. It is about moving beyond conflict to a new paradigm underpinned by noble forgiveness. It has the potential to: heal trauma; break cycles of violence; rebuild trust and hope; create social cohesion provide long term stability.



As a Sikh – who is a lifelong learner, we are required to spend time in doing three things – Prayer (Naam Japna), service (Nishkam selfless service), and singing God's praises (reciting Keertan).

Service and prayer have been the cornerstone of our activities. At our Headquarters in Birmingham alone, there is an estimated voluntary 407,305 hours every year for a range of activities from cooking in the kitchen, to conducting prayer services and helping with administrative duties. Calculated at an average wage of £11.50 (inclusive of on cost) per hour, this quantifies to £4,684,008 every year, £90,078 every week and £12,868 every day worth of selfless service.

As a charity we have generated income of £3.8m and an additional £4.7m of voluntary hours in kind. As a charity we have no paid employees, which is usually 40% of income in similar charitable entities. The total surplus recorded in the year was £0.9m.

This voluntary contribution has supported a number of endeavours through the Five centres for excellence, Gurudwara, Community Cooperative, Civic Centre, Education and Healthcare.

This has been possible with the divine blessings of God Almighty and the continued support, dedication and commitment of our selfless sewadars (volunteers) and sangat (congregation) - may Satguru continue to grace upon us all for continuing His work.

Bhai Sahib (Prof) Mohinder Singh Ahluwalia KSG, OBE
Chair/Spiritual Leader

Guru Nanak Nishkam Sewak Jatha

Propagate Sikh Dharam
 2 Annual Sampath Akhand Paaths for World Peace
 Over 200 scripture and hymn music students
 1 million langar served every year
 Ongoing significant investment into the area

1

Wellbeing: 15,000 visits to services
 Volunteering: 135 volunteers deliver £245k of value
 Chaplaincy Sikh Rogi Asra for 4,585 with 40 Volunteers
 Homeless: 30,000 meals served with 2,600 volunteer hrs
 Nishkam Aid: Community Health and Education in Kenya

2

Restoration Kar Sewa at the 5 Takhts (Spiritual Shrines) across India
 Grade 2 Listed buildings restored to the highest standards in Handsworth, UK

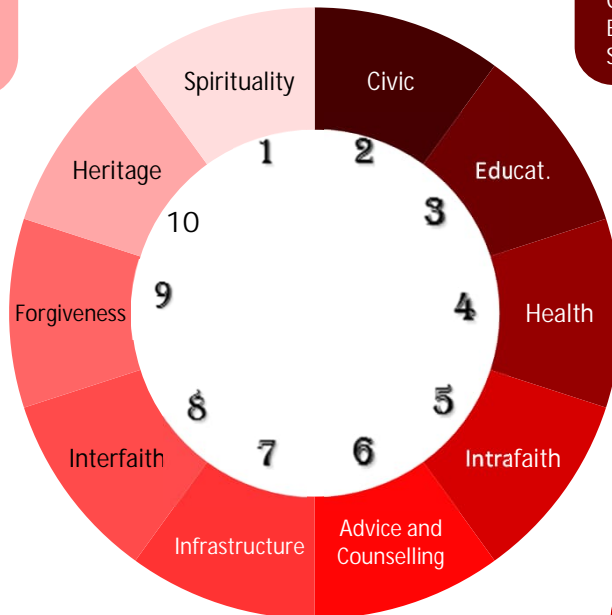
10

4 Multi-faith Schools; SACRE Syllabus development; GNN SJ Capital contribution of £2.4m
 Over £520k invested in University of Birmingham Faith teaching and UN Civil Society and Religions program

3

Charter for Forgiveness and Reconciliation
 Religions for Peace - global initiative

9



Nishkam Pharmacy serves over 7,000 members of the community on a monthly basis.
 Complimentary services with the NHS provision to improve well being and reduce reliance upon medication

4

Development of a Museum for the World's Religions
 European Council of Religious Leaders

8

British Sikh Consultative Forum; Vaisakhi celebration at the House of Commons
 Gurmat and Sikh history study tours and seminars in Punjab, India; Kericho, Kenya; and across the UK
 Anandphur Sahib, India Holla Mahalla annual pilgrimage and Langar serving.

5

Handsworth, UK; Kericho, Kenya; Punjab, Maharashtra, Bihar, India
 Building of Gurdwaras; Civic Centres; Education Centres; Healthcare Facilities and Public Highways
 Self – reliance + self sustainability – Nishkam cooperative

7

Continuous advice and counselling
 Open to individuals & community groups

6

Guru Nanak Nishkam Sewak Jatha

Spirituality

Propagate Sikh Dharam: 2 Annual Sampath Akhand Paaths; 189 Akhand Paaths – Scripture readings; 18 Amrit Sanchars (initiation ceremonies); Over 200 scripture and hymn music students; 25,000 free meals served per week; Over 150 volunteers engaged in service on site at any one time

Civic Engagement

Buckingham Palace Kings Evening Reception

Baroness Scott of Bybrook, OBE, Parliamentary Under-Secretary of State for Social Housing and Faith, embarked on a visit to GNNNSJ and the Nishkam Campus - the visit aimed to deepen her understanding of the Sikh faith and to explore the impactful work

Agreement 25 Conference at Queen's University Belfast

Education

Bhai Sahib Prof Mohinder Singh Ahluwalia OBE KSG - Professorial Inaugural lecture at the University of Birmingham

Religious Education event Westminster - invited by Fiona Bruce MP, Chair of the APPG for Religious Education, to an event addressing the question "What should high-quality Religious Education look like?" which took place in the Jubilee room, Palace of Westminster

SDGs

First meeting of the International Organizing Committee (IOC) of the Global Network of Religions for Children, GNRC Sixth Forum

Pre-COP28 Faith Leaders' Summit - Confluence of Conscience: Uniting Faith Leaders for Planetary Resurgence" in the UAE

Intrafaith

'Diwali and Bandi Chhor Divas 2023' Reception at Lancaster House, London – the Minister of State for Foreign, Commonwealth and Development Affairs The Lord (Tariq) Ahmad of Wimbledon, presided

Sikh Leaders Reception - Archbishop Justin Welby hosted in the Bancroft Room at Lambeth Palace Library

Heritage and Infrastructure

Kar-Sewa Takhat Sachkhand Sri Hazur Abchalnagar Sahib, Nanded, Maharashtra

Kar Sewa restoration of sacred Sri Harmandir Sahib, Amritsar – internal wall coverings and fresco artwork

New Construction, built to showcase the Life and Legacy of Guru Nanak, Ik Oankaar Mool Mantar Asthan, Gurudwara Sant Ghat Sahib, Punjab

Interfaith

Parliament of World's Religions Chicago - over 100 volunteers attended the Parliament of World's Religions event in Chicago - GNNNSJ served Langar every day throughout the event, alongside displaying an exhibition and hosting various seminars including one on Forgiveness & Reconciliation

Prayer during the Interfaith Prayer for a Peaceful World for Children organized by the Global Network of Religions for Children (GNRC) and Arigatou International

Advice and Counselling

Approximately 1,000 hours of advice and counselling given per year to wide range of individuals and organisations

Health and Wellbeing

Launch of Start of Life Care project - a new project launched with Nishkam Healthcare and NCA which aims to help expectant mothers with preparing for the birth of their child using a values and virtues led approach

Charter for Forgiveness

Global Refugee Forum Switzerland - invited by the United Nations High Commissioner for Refugees, and the Swiss Federal Councillor, to participate in the Global Refugee Forum 2023, Geneva, Switzerland

Annual Johannes Lähnemann Interfaith Peacebuilding Lecture within the framework of World Interfaith Harmony Week at Oxford



Inaugural Professorial Lecture of Bhai Sahib Mohinder Singh Ahluwalia
A Journey of Transformative Faith Leadership: Africa, India, and Handsworth
University of Birmingham

Photos of key events within the financial year



Baroness Scott of Bybrook, OBE, Parliamentary Under-Secretary of State for Social Housing and Faith, embarked on a significant visit to a Sikh Gurudwara and the Nishkam Campus on February 1, 2024



His Excellency Manoah Esipisu, the Kenyan High Commissioner, visited GNNSJ and the Nishkam Campus



Religious leaders gathered on 12 December for an event linked to the Global Refugee Forum, "Religious Leaders Unite for Climate Peace in Solidarity with Refugees".

The Trustees Report

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

508470

Principal Address

18 -20 Soho Road
Handsworth Birmingham West Midlands B21 9BH

Trustees

Bhai Sahib, (Prof) Mohinder Singh Ahluwalia, KSG, OBE, Chair
Mr Jarnail Singh Bhinder, Secretary
Mr Parminder Singh Jhutti
Mr Sucha Singh
Mr Jaswinder Pal Singh Chandan

Auditors

BSN Chartered Accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands B69 2JG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable trust.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the risks. To ensure continuity and sustainability, the Trustees have sworn allegiance to operating/working in Handsworth the enhancement of which the organisation has significantly contributed to.

The Nishkam Community Cooperative (MSS), Nishkam Civic Association, Nishkam School, Nishkam Healthcare and Nishkam Social and Elderly Care, collectively Five Centres of Excellence, have been developed as part of the ongoing continuity and sustainability objective.

The purpose of the 5 centres is to safeguard the place of worship from becoming secluded and isolated in the future. The vision for Handsworth within our locality, is for new development to resonate with our five broad activities, namely: faith, education, heritage conservation, community participation and health.

Reserves policy

The present level of funding is adequate for the future activities of the charity and is assessed by the trustees on a regular basis.

Financial Review

During the year the charity secured income of £3.8m (£2.6m donation and £1.2m rental income) and the cost defrayed in the year in delivering the charitable activities and support costs were £2.9m, leaving a surplus of £0.9m. Total reserve funds are £21.9m which the Trustees consider adequate to support the charity's ongoing objectives.

Governing Instrument and objectives

The charity's objects and regulations are regulated by its Constitution dated 17th December 1978 and as amended on 8th June 2006. It is established for the propagation, practice and advancement of the Sikh religion based upon the teachings of the ten Gurus and Sri Guru Granth Sahib Ji and for the relief of need.

Specifically, the charity aims to:

- Propagate the ideology and faith of the Sikh religion (Dharam) by means of holy congregations.
- Provide religious instructions to its members and the general public.
- Foster greater ties between the Sikhs in particular and other communities in general. Preach and preserve the Sikh tenets in the manner originally laid down by the Ten Gurus. Propagate and provide facilities for the teaching of Punjabi (Gurumukhi), Gurbani and Kirtan.
- Maintain a library containing books on Sikh religion, history and culture for use by the members as well as the general public.
- Provide all necessary religious services eg Sri Akhand Paath (the 48 hours uninterrupted reading of 1430 pages of the entire Sri Guru Granth Sahib Ji - the Sikh holy scriptures), Sehaj Paath, the intermittent reading of the Scripture, Kirtan (singing of hymns), Anand Karaj (Sikh Religious marriage ceremony) and other religious ceremonies.
- Promote spiritual well-being and relieve poverty among its members.
- Receive and give charitable donations wherever deemed necessary.
- Encourage and build capacity for voluntarism through the Five Centre's, including the communal kitchen.
- Encourage Interfaith and peacebuilding with the promotion of dialogue and the propagation of shared faith values.
- Internationally this includes the restoration of historic Sikh shrines alongside the development of amenities to support indigenous peoples in India and Africa.

Principal funding source

The charity's funding comes from donations from the public and investment income.

Investment policy and objectives

The charity's principle objective is to uplift humanity through practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The investment policy is to defray the income gained from donations and its investment portfolio to support the Five Centres of Excellence in the community. At the balance sheet date the investment portfolio generated income of £1.2m. The funds raised are expected to achieve the objectives of the charity.

Going concern

The accounts have been prepared on the basis of being a going concern. The Trustees confirm that they have taken into account all available information about the future for at least 12 month from the date the accounts were approved and conclude there is no uncertainty relating to going concern.

The motto of the charity is

'Nanak Nam Chardi Kala, Tere Bhane Sarbat Da Bhala' – Through the Guru's Grace and Word of God, we pray for the well-being of all humanity.

The charity's constitution was amended on 8 June 2006 for the inclusion of an additional clause as clause 14. Clause 14 gives the Trust the power to purchase, lease and sell property together with the power to borrow money and secure on property owned.

Trustees and principal officers

The charity has a Supreme Council of five trustees one of whom is approved as the Chair. The following honorary members of the charity have held office for the whole of the year:

Bhai Sahib, (Prof) Mohinder Singh Ahluwalia OBE, KSG - Trustee/Chair (since 19 July 1995)

Jarnail Singh Bhinder - Secretary (since 9 February 2013)

Parminder Singh Jhutti - Trustee (since 2 January 1993)

Jaswinderpal Singh Chandan - Trustee (since 2 Jan 1993)

Sucha Singh - Trustee (since 17 December 1978)

Bhai Sahib, (Prof) Mohinder Singh Ahluwalia OBE, KSG is the third in line of Sikh religious leaders of GNNSJ UK. He underwent 6 years of spiritual apprenticeship under Bhai Sahib Norang Singh Ji from 1989 and since 1995, the Chair of the Nishkam Group of charitable Organisations, active in religious practice and propagation; social regeneration; heritage conservation; education; healthcare and infrastructure development. He is passionate about empowering individuals and organisations with common religious virtues, through selfless service, education and exposure.

Recipient of official 'Bhai Sahib' title from the Jathedars (senior most leaders) of the five most sacred Sikh Takhsats in India, for selfless service in faith propagation and heritage conservation. Bhai Sahib Ji served with the Jatha for 51 years since 1973. The Chair was jointly nominated to lead by his predecessors.

Bhai Sahib Ji presently holds seven Chairship's, eight Patronages, six Trusteeship's and thirteen other Memberships of various organisations. Chair and Trustee of proposed Museum of World's Religions UK (MWR UK) and co-convenor co- Chair of the International Charter for Forgiveness and Reconciliation. He is one of fifty co-presidents and trustee of Religions for Peace (RfP) International. Recipient of the Papal Knighthood of St. Gregory the Great (KSG) and Officer of Her Majesty the Queen's British Empire (OBE) and holds three honorary doctorates from UK universities for interfaith and peacebuilding work. Bhai Sahib is a retired Civil and Structural Engineer with 27 years of practice across three continents in the fields of engineering, town planning, housing, appropriate local materials research and policy formulation.

Jarnail Singh Bhinder has over forty years of experience of working within the Public and Private sectors at Senior Management level and has been involved in decision making at Board level. He is a Law Graduate with additional educational and professional qualifications. He retains a working knowledge and understanding of all legislation which relates to community and neighborhood issues at local and central level. He has always maintained a helpful interest in community activities and at present is a Governor of schools and a non-executive Director and Trustee of various registered charities in United Kingdom and abroad. He remains actively involved in providing information, advice and guidance to a variety of community orientated projects. He is an active member of GNNSJ since 1976 and remains a positive and energetic individual who thrives on new challenges.

Parminder Singh Jhutti is a self-employed, successful, international businessman involved in the import and export business of timepieces, watches and clocks. He is a Trustee and active member of GNNSJ for over 39 years.

Jaswinderpal Singh Chandan was educated at Aston University, Birmingham where he attained a BSc (Hons) in Project Engineering Management. Since qualifying he has been in the clothing retail sector. He is a successful businessman and an active member of GNNSJ and a Trustee.

Sucha Singh is a successful self-employed businessman, now retired. He is the oldest serving Trustee i.e., one of the pioneer members of the Birmingham Sikh community. He has served selflessly for over 41 years.

Supreme Council members are appointed through a process of nomination. The term of office is for life unless a member is disqualified. Trustees are selected based firstly on their spiritual qualities - humility, sacrifice, selflessness, honesty, compassion, love for all and a desire to help all within the Sikh and wider communities. Other important attributes include secular administrative and management capabilities. This framework provides conducive continuity and consistency in the decision making process for meeting the essential objectives of the charity.

How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education; engaging in civic activities; creating jobs; providing support to the elderly through youth participation and healthcare; and environmental enhancement and heritage conservation through the traditional 'Kar Sewa' model in the UK and abroad.

These 'Labour of Love' projects enable community involvement through voluntary donations coupled with facilitating the provision of physical labour through a planned and professional approach. The spirit of Nishkam

dedication and devotion no doubt permeates in the physical infrastructure so-created.

Furthermore, the charity involves itself in national initiatives such as the Religions for Peace, the Charter for Forgiveness and the Museum of Worlds Religions (MWR) UK.

Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) on Soho Road in Handsworth, served by Guru Nanak Nishkam Sewak Jatha, is the heart and soul of the Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

The Gurudwara was established in 1977 in the inner city area of Handsworth, Birmingham, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions (sewa) provided by its members and the community.

The charity's cutting edge is 'nishkamta' - selflessness - providing services and expecting no reward. This is lovingly role-modelled by its chief volunteer and Chair who provides inspirational motivation to all its volunteers down the line who serve in varying capacity. Sewa skills provided include: food preparation, Punjabi and Kirtan training, prayer recitation, management, IT, finance, cleaning, construction etc. The Gurudwara operates on a 24 hours a day, 7 days a week basis with intensive volunteering. There is a guesstimated global, informal membership base of 1 million volunteers.



*Nishkam Group
Of charitable Organisations*



GNNSJ

Guru Nanak Nishkam Sewak Jatha



*Marg Sat Santokh
Manufacturers Ltd*

Nishkam Community Co-operative



nishkam
centre

Nishkam Civic Association



Nishkam School Trust



Nishkam Security



Nishkam Healthcare Trust

FAITH PRACTICE AND PROPAGATION:

Prayer services: These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the year. This may be through Akhand Paath (189 held commencing from 4th March), Sehaj Paaths (164 held during the year), Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis. There is currently a 5-year waiting list to hold an Akhand Paath in the main prayer hall. In total, there is an estimated 90,000 hours of continuous prayer every year.

Weddings, initiations and funerals: There were 25 weddings, 18 Funerals and 225 people partaking in the Amrit baptism ceremony in the UK.

Langar: A free vegetarian meal from the Guru's kitchen is provided 24 hours a day to any devotee or visitor irrespective of their caste, sex or ethnicity etc. Currently an estimated 25,000 meals are provided weekly, amounting to approximately 1,000,000 meals every year.

Teaching of Scriptures, Sacred music (Kirtan) and Punjabi:

Since September 2023, Nishkam Gurmat School has been engaging with students and parents in the following ways:

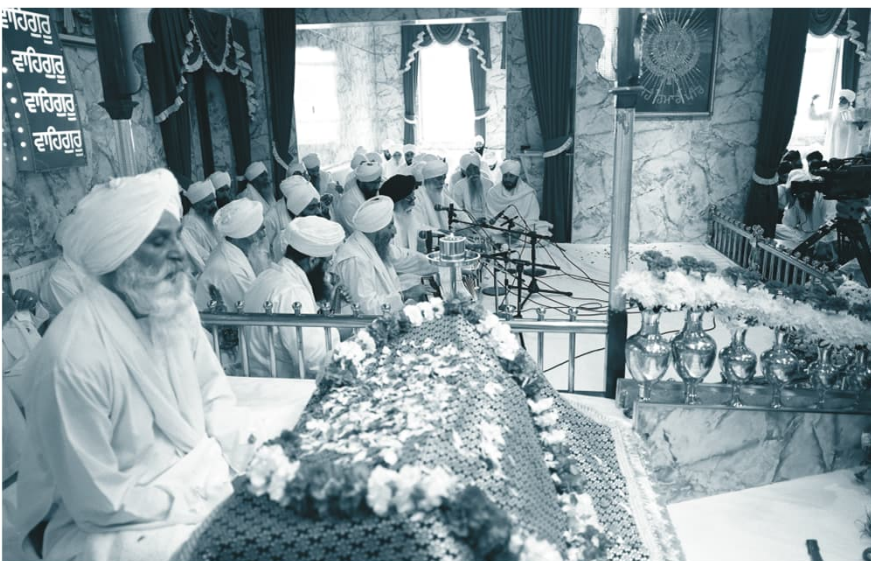
- Lessons produced for key learning areas of Gurmukhi, Gurmat, Sewa, Simran, Kirtan, Sikh Itihaas and Gurbani
- A specific group of volunteers developing new materials for children's learning and empowerment

Dedicated teachers deliver weekly classes for students learning raag Kirtan vocal, Tanti Saaj and Tabla.

Gurpurab and Vaisakhi Akhand Paaths Prayers were held throughout the year to celebrate the births of the Sikh Gurus and the birth of the Khalsa fraternity.

Annual Akhand Paaths were also held at **GNNSJ Gura, Panjab** to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Puran Singh Ji (Baba Ji) and his wife, Mata Charan Kaur, as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji.

Pilgrimage and Heritage trip to India Patna & Rajgir, Bihar Approx. 400 jatha members travelled to India to celebrate Sri Guru Nanak Dev Ji's Gurpurab and the Kar-Sewa handover ceremony, in November 2023.



Prayer & Keertan (Hymn Singing) at the Gurudwara



Nishkam Civic Association (NCA) was delighted to host members of the United Religions Initiative (URI) from around the world, local stakeholders and members of the local interfaith community to discuss the topic of 'Religiously Motivated Hate Crime' and how we can work together to eradicate violence in all its forms.



Guru Nanak Nishkam Sewak Jatha (UK) were invited to participate in a range of interfaith events organised and hosted by the Oxford Interfaith Forum, spanning across the rich and historic spaces of the University of Oxford, including the One World Family Festival at the Ashmolean Museum.

SUSTAINABLE DEVELOPMENT GOALS

5-8 Nov; Pre-COP28 Faith Leaders' Summit UAE
Bhai Sahib Ji invited by the COP28 President-Designate His Excellency Dr. Sultan Al Jaber, to participate in the Pre-COP28 Faith Leaders' Summit - Confluence of Conscience: Uniting Faith Leaders for Planetary Resurgence" in the UAE

19 Dec; InterAction Council
Bhai Sahib Ji and the charter team met via zoom, with Jo Nurse, Strategic Advisor, InterAction Council, and Tom Axworthy

6 Feb; President of the World Sustainability Forum
Bhai Sahib Ji and the charter team held a zoom with Professor Kenneth Stokes, President of the World Sustainability Forum. Discussions were linked to the proposed InterAction Declaration of Human Responsibilities, the Peace Charter, and possible collaborative initiatives

13-14 Feb; Arigatou International
Bhai Sahib Ji and Dr Brinder were invited to join the first meeting of the International Organizing Committee (IOC) of the GNRC Sixth Forum, on behalf of Rev Keishi Miyamoto, President, Arigatou International

INTRAFaITH

During the year there have been a number of events in the UK and abroad which build upon intrafaith collaboration. A selection of these is presented here.

25 April; British Sikh Consultative Forum
Bhai Sahib Ji and sewadar from GNNSJ attended the British Sikh Consultative Forum's annual Vaisakhi event which took place at Westminster

6 Jul; Sikh Leaders Reception Archbishop Welby
Bhai Sahib Ji attended the lunch reception that Archbishop Justin Welby hosted in the Bancroft Room at Lambeth Palace Library - the Archbishop met with a diverse group of around 25 Sikh community and spiritual leaders from across the UK who have engaged with the Church of England in some way

10 Nov; Lancaster House Bando Chhor Diwas Reception
Bhai Sahib Ji were invited to the 'Diwali and Bandi Chhor Divas 2023' Reception at Lancaster House, London – the Minister of State for Foreign, Commonwealth and Development Affairs The Lord (Tariq) Ahmad of Wimbledon, presided

18 Feb; Sangat TV – New Studios
The new Sangat TV studios were opened with a special programme which included Keertan and Langar - Baba Davinder Singh Ji and Mata Neelam Kaur Ji travelled from India especially to attend this programme

EDUCATION

The Nishkam School trust continues with the vision of values led multi faith education across 5 schools.

6 Jun; Inaugural lecture, University of Birmingham
Bhai Sahib Ji delivered a Professorial Inaugural lecture at the University of Birmingham

27-30 Jun; University Conference - Germany
Bhai Sahib Ji, Josef and Amrik Singh attended the Jena University Conference in Germany

30 Nov; Meeting with Prof Charlotte Hempel
Prof Charlotte Hempel visited GNNSJ and Nishkam for a meeting with Bhai Sahib Ji and Sarindar Singh Sahota

23 Jan; NSMAT Meeting Derby
Bhai Sahib Ji attended a Nishkam Schools Multi-Academy Trust meeting held in Derby, in preparation of the official launch of the new Nishkam School

5 Feb; Annual Langar on campus, University of Birmingham
GNNSJ supported the annual University of Birmingham Langar on Campus initiative which has been taking place for over 20 years. The Gurudwara provided langar, exhibition material and brochures, alongside volunteers. Bhai Sahib Ji visited the Langar and met the student's staff and organisers. <https://intranet.birmingham.ac.uk/student/news/public/jan-mar-2024/celebrating-20-years-of-langar-on-campus.aspx>

12 Mar; Religious Education event Westminster
Bhai Sahib Ji were invited by Fiona Bruce MP, Chair of the APPG for Religious Education, to an event addressing the question "What should high-quality Religious Education look like?" which took place in the Jubilee room, Palace of Westminster - various experts, academics, teachers and students also attended and provided a diverse range of perspectives and experiences on religious education and its importance for tomorrow's young people in the face of the today's challenges

CIVIC

During the year there were a number of activities engaging with civil society, highlights have been surmised below.

16-20 Apr; Belfast

Bhai Sahib Ji, Phaldip Singh and Iqbal Singh attended the Agreement 25 Conference which took place at Queen's University Belfast, <https://www.qub.ac.uk/agreement25/>

7 May; Kings Coronation event, Nishkam Centre

Nishkam organised a community event in honour of the Kings Coronation - event included an exhibition, free food, family activities, live art work, steam train rides, live performances and much more

<https://nishkammediacentre.com/2023/05/08/handsworth-unites-in-celebrating-the-kings-coronation-through-community-cohesion-day/>

<https://www.mirror.co.uk/news/royals/bunting-king-charles-masks-plenty-29919800>

21 Jun; Kenyan High Commissioner

His Excellency Manoah Esipisu, the Kenyan High Commissioner, visited GNNSJ and the Nishkam Campus <https://twitter.com/KenyaMissionUK/status/1672202560814432256/photo/1>

19 Jul; Downing Street Reception

GNNSJ and the Nishkam Group of Organisations attended a reception at Downing Street and met with Myles Stacey OBE

5 Dec; Buckingham Palace Kings Evening Reception

Their Majesties the King and Queen hosted a reception at Buckingham Palace for the Heads of Foreign Diplomatic Missions in London and their staff - as in previous years, The Foreign, Commonwealth and Development Office has the pleasure of selecting a number of guests for invitation, which include individuals from the business, academic and religious community, as well as civil servants and other government partners - Bhai Sahib Ji and Mata Ji were invited to attend this reception

1 Feb; Baroness Scott of Bybrook visits Nishkam

Baroness Scott of Bybrook, OBE, Parliamentary Under-Secretary of State for Social Housing and Faith, embarked on a significant visit to GNNSJ and the Nishkam Campus - the visit aimed to deepen her understanding of the Sikh faith and to explore the impactful work carried out by GNNSJ and the Nishkam Group of Organisations.

<https://nishkammediacentre.co.uk/2024/02/01/baroness-scott-explores-sikh-faith-and-charitable-initiatives-at-gurdwara-and-nishkam-campus/>

HEALTH

Nishkam Healthcare Trust activities seek to promote community sensitive, holistic well being and caring with compassion to improve health.

12 Jul; Launch of Start of Life Care project

A new project was started at the Nishkam Centre which aims to help expectant mothers with preparing for the birth of their child using a values and virtues led approach

3 Sep; New Nishkam Pharmacy opened

A second Nishkam Pharmacy was opened with Keertan and Ardas

28 Dec; West Midlands Mayor

Bhai Sahib Ji and the team met with Andy Street to discuss various projects which require action and support from Birmingham City Council

13-14 Mar; Start of life care event

This Nishkam Healthcare Centre organised a 2 day event for the Start of Life Care Project. <https://nishkammediacentre.co.uk/2024/04/07/building-healthier-futures-through-values-education-and-empowerment/>



Birmingham's Handsworth neighbourhood came alive on May 7th, 2023, as residents, community members, and council and faith leaders from all walks of life gathered to celebrate peace, unity, and the Coronation of His Majesty the King. 15

INTERFAITH

Interfaith dialogue has continued in the promotion of values in wider society.

27 Apr; Eternity event

Bhai Sahib Ji attended the Eternity event, which took place at the Nishkam Centre. 'Eternity' What's next?

What happens to us after we die? How can a knowledge of eternity help us to live well now?

- this was organised by St Marys University. Gopinder Kaur spoke at the event

<https://www.artofdyingwell.org/six-faith-leaders-reflect-on-eternity/>

12-15 Jun; Muslim World League, UN

The Muslim World League, invited Bhai Sahib Ji to attend and speak at the "Forum for Building Bridges Between East and West" - which took place at the UN in New York

13-20 Aug; Parliament of World's Religions Chicago

Over 100 volunteers attended the Parliament of World's Religions event in Chicago - GNNSJ served Langar every day throughout the event, alongside displaying an exhibition and hosting various seminars including one on Forgiveness & Reconciliation

12-23 Sept; Allidina Visram High School Centenary event Mombasa

Bhai Sahib Ji travelled to Mombasa to celebrate 100 years of Allidina Visram High School

19 Dec; Arigatou peace prayer, GNNSJ Birmingham

Bhai Sahib Ji were invited to recite a prayer during the Interfaith Prayer for a Peaceful World for Children organized by the Global Network of Religions for Children (GNRC) and Arigatou International - Keertan was recited by Beant Singh and Gurpreet Singh in the Dome Darbar <https://arigatouinternational.org/posts/news/interfaith-prayer-for-a-peaceful-world-for-children/>

22 Feb; Faith Reception Westminster

Baroness Sherlock hosted a Faith Reception in the Jubilee Room, Westminster Hall. Bhai Sahib Ji, Amrik Singh and Gurdev Singh attended

Charter for Forgiveness, Reconciliation & Peacebuilding

Promotion of faith led virtues and values with Charter for Forgiveness, Reconciliation & Peacebuilding

10-12 Sep; The Audacity of Peace, Berlin

Bhai Sahib Ji, Josef and Dr Brinder attended the International Meeting "The Audacity of Peace" - the 37th meeting in the "spirit of Assisi", after the first prayer of the world religions convened by Pope John Paul II - the International Meeting for Peace is organised by the Community of Sant'Egidio, in collaboration with the Catholic and Evangelical Churches of Berlin

19 Nov; Forgiveness & Reconciliation event

An event was organised on Forgiveness and Reconciliation, which took place at Clifton Road Mosque. Bhai Shaib Ji, Josef and the team attended

4 Dec; Jena Center for Reconciliation Studies

Bhai Shaib Ji and Dr Josef Boehle attended a zoom session as part of a Diploma for Columbian students - Bhai Sahib Ji delivered a lecture on the topic of Religious work in times of Peace and Conflict, and Dr. Boehle presented the Peace Charter for Forgiveness and Reconciliation

6 Dec; UNHCR Reception Global Refugee Forum

UNHCR, The UN Refugee Agency and the Foreign, Commonwealth and Development Office invited Bhai Sahib Ji to attend a lunchtime winter reception to mark the upcoming Global Refugee Forum 2023 - the reception took place in The State Rooms, Speaker's House, House of Commons, by kind permission of Mr Speaker, The Rt Hon. Sir Lindsay Hoyle MP

11-16 Dec; Global Refugee Forum Switzerland

Bhai Sahib Ji were invited by the United Nations High Commissioner for Refugees, Mr. Filippo Grandi, and the Swiss Federal Councillor, Mr. Ignazio Cassis, to participate in the Global Refugee Forum 2023, Geneva, Switzerland, Gurdev Singh accompanied

The event included an event 'Religious Leaders Unite for Climate Peace in Solidarity with Refugees', the Nansen Refugee Award Ceremony and Reception, and the Candle-Lighting by Religious Leaders and the High Commissioner for Refugees <https://www.oikoumene.org/news/religious-leaders-uniting-for-climate-peace-in-solidarity-with-refugees-boost-un-conference>

10 Feb; Oxford Conference

Bhai Sahib Ji and a small group from GNNSJ attended the Annual Johannes Lahnemann Interfaith Peacebuilding Lecture within the framework of World Interfaith Harmony Week - Keertan was recited by Beant Singh, Gurpreet Singh and Ramjeet Kaur and others <https://oxfordinterfaithforum.org/wihw/interfaith-peacebuilding-lecture-2024/>

1 March; URI event NCA, Birmingham

The Nishkam Centre helped to organise and host a United Regions Initiative conference on 'Religiously motivated hate crimes'

<https://nishkammediacentre.co.uk/2024/03/01/nishkam-civic-association-hosts-united-religions-initiative-conference-on-reducing-religiously-motivated-hate-crimes/>

HERITAGE CONSERVATION

Heritage Conservation of the Sikh teachings and historic infrastructure

14 May; Jewels of Sikh Wisdom

The new Book 'Jewels from Sikh Wisdom' was launched at the Nishkam Centre. The launch event included Kirtan, speeches, videos, and discussions, and took place at the Nishkam Centre. It was attended by Bhai Sahib ji and the Sangat.

Sultanpur Lodhi, Punjab, India

GNNSJ KAR SEWA - New Construction, built to showcase the Life and Legacy of Guru Nanak, Ik Oankaar Mool Mantar Asthan, Gurudwara Sant Ghat Sahib, (On the Banks of the River Bein),



Sri Harimandir Sahib, Amritsar, Punjab, India

GNNSJ Kar Sewa - Heritage Conservation & Restoration.



Takhat Sri Kesgarh Sahib, Sri Anandpur Sahib, Punjab, India

GNNSJ Kar Sewa - Heritage Conservation & Wider Regeneration Project.



Takhat Sachkhand Sri Hazur Abchalnagar Sahib, Nanded, Maharashtra

GNNSJ Kar Sewa - Heritage Conservation & Restoration



Statement of Trustees Responsibilities

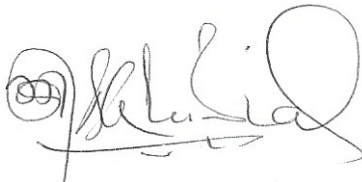
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..30 October 2024.. and signed on its behalf by:



Bhai Sahib, (Prof) Mohinder Singh Ahluwalia, KSG, OBE, Chairman

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Independent Auditor's Report to the Members of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Year ended 31 March 2024

Opinion

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Independent Auditor's Report to the Members of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Independent Auditor's Report to the Members of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud might be inherently more difficult than irregularities that result from error, which gives rise to a risk of material misstatement. We are of the opinion that the planned audit approach, the documentation and interrogation of the entity's controls means that the audit procedures carried out were capable of detecting irregularities, including fraud. We have also reviewed financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations. We have audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business. We have also made enquiries of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Independent Auditor's Report to the Members of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2024

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

BSN Associates Limited

Hannah Justice FCA FCCA (Senior Statutory Auditor)

For and on behalf of
BSN Associates Limited
Chartered accountants & statutory auditor
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

30 October 2024

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,439,731	59,866	2,499,597	3,175,714
Investment income	5	1,283,053	–	1,283,053	1,053,813
Other income	6	2,291	–	2,291	3,369
Total income		<u>3,725,075</u>	<u>59,866</u>	<u>3,784,941</u>	<u>4,232,896</u>
Expenditure					
Expenditure on raising funds:					
Investment management costs	7	475,675	–	475,675	306,802
Expenditure on charitable activities	8,9	2,352,173	59,866	2,412,039	2,377,736
Total expenditure		<u>2,827,848</u>	<u>59,866</u>	<u>2,887,714</u>	<u>2,684,538</u>
Net income		<u>897,227</u>	<u>–</u>	<u>897,227</u>	<u>1,548,358</u>
Transfers between funds		600	(600)	–	–
Net movement in funds		<u>897,827</u>	<u>(600)</u>	<u>897,227</u>	<u>1,548,358</u>
Reconciliation of funds					
Total funds brought forward		21,008,253	600	21,008,853	19,460,495
Total funds carried forward		<u>21,906,080</u>	<u>–</u>	<u>21,906,080</u>	<u>21,008,853</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 26 to 37 form part of these financial statements.

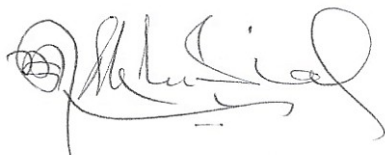
Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	2,087,346	2,312,341
Investments	17	14,215,993	13,564,475
		<u>16,303,339</u>	<u>15,876,816</u>
Current assets			
Debtors	18	77,497	271,744
Cash at bank and in hand		5,755,024	5,001,608
		<u>5,832,521</u>	<u>5,273,352</u>
Creditors: amounts falling due within one year	19	<u>229,780</u>	<u>141,315</u>
Net current assets		<u>5,602,741</u>	<u>5,132,037</u>
Total assets less current liabilities		<u>21,906,080</u>	<u>21,008,853</u>
Net assets		<u>21,906,080</u>	<u>21,008,853</u>
Funds of the charity			
Restricted funds		–	600
Unrestricted funds		21,906,080	21,008,253
Total charity funds	21	<u>21,906,080</u>	<u>21,008,853</u>

These financial statements were approved by the board of trustees and authorised for issue on 30. October. 2024, and are signed on behalf of the board by:



Bhai Sahib, (Prof) Mohinder Singh Ahluwalia, KSG, OBE, Chair
Trustee

The notes on pages 26 to 37 form part of these financial statements.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	897,227	1,548,358
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	224,995	234,976
Dividends, interest and rents from investments	(1,208,646)	(1,038,858)
Other interest receivable and similar income	(74,407)	(14,955)
<i>Changes in:</i>		
Trade and other debtors	193,941	162,260
Trade and other creditors	88,771	(33,421)
Cash generated from operations	<u>121,881</u>	<u>858,360</u>
Interest received	<u>74,407</u>	<u>14,955</u>
Net cash from operating activities	<u>196,288</u>	<u>873,315</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,208,646	1,038,858
Purchase of tangible assets	–	(18,686)
Purchases of other investments	(651,518)	–
Net cash from investing activities	<u>557,128</u>	<u>1,020,172</u>
Cash flows from financing activities		
Repayments of borrowings	–	(34,892)
Net cash used in financing activities	<u>–</u>	<u>(34,892)</u>
Net increase in cash and cash equivalents	753,416	1,858,595
Cash and cash equivalents at beginning of year	<u>5,001,608</u>	<u>3,143,013</u>
Cash and cash equivalents at end of year	<u>5,755,024</u>	<u>5,001,608</u>

The notes on pages 26 to 37 form part of these financial statements.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Guru Nanak Nishkam Sewak Jatha, 18-20 Soho Road, Birmingham, B21 9BH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity holds no significant financial instruments other than cash, debtors and creditors and therefore no disclosure in relation to financial instruments has been included.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line freehold property and 10% straight line improvements
Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	25% reducing balance

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	<u>2,439,731</u>	<u>59,866</u>	<u>2,499,597</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	<u>2,840,188</u>	<u>335,526</u>	<u>3,175,714</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from investment properties	1,208,646	1,208,646	1,038,858	1,038,858
Bank interest received	74,407	74,407	14,955	14,955
	<u>1,283,053</u>	<u>1,283,053</u>	<u>1,053,813</u>	<u>1,053,813</u>

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Solar power income	<u>2,291</u>	<u>2,291</u>	<u>3,369</u>	<u>3,369</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements (continued)

Year ended 31 March 2024

7. Investment management costs

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Property repairs and maintenance charges	137,780	137,780	68,947	68,947
Heat and Light charges	167,339	167,339	116,665	116,665
Rates	19,423	19,423	15,946	15,946
Security	89,556	89,556	66,363	66,363
Professional fees	23,664	23,664	17,372	17,372
Insurance	37,913	37,913	21,509	21,509
	<u>475,675</u>	<u>475,675</u>	<u>306,802</u>	<u>306,802</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs of charitable activities	2,315,467	59,866	2,375,333
Support costs	36,706	–	36,706
	<u>2,352,173</u>	<u>59,866</u>	<u>2,412,039</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs of charitable activities	1,575,969	755,500	2,331,469
Support costs	46,267	–	46,267
	<u>1,622,236</u>	<u>755,500</u>	<u>2,377,736</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs of charitable activities	1,090,772	1,284,561	25,884	2,401,217	2,354,832
Governance costs	–	–	10,822	10,822	22,904
	<u>1,090,772</u>	<u>1,284,561</u>	<u>36,706</u>	<u>2,412,039</u>	<u>2,377,736</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Analysis of support costs

	Charitable activities £	Total 2024 £	Total 2023 £
General office	20,081	20,081	15,629
Travel and motor expenses	5,803	5,803	7,734
	<u>25,884</u>	<u>25,884</u>	<u>23,363</u>

11. Analysis of grants

	2024 £	2023 £
Grants to institutions		
GNNSJ Kenya	179,356	–
GNNSJ India	436,000	768,500
GNNSJ Leeds	407,619	144,000
Nishkam Civic Association	100,000	70,000
Birmingham University	42,000	20,000
Nishkam Healthcare Trust	30,000	30,000
Kalgidhar Trust	13,000	100,080
Parliament of the World Religion	40,035	–
Grants to Other Institutions	28,671	8,002
	<u>1,276,681</u>	<u>1,140,582</u>
Educational Grants		
Educational Grants	7,880	8,310
Total grants	<u>1,284,561</u>	<u>1,148,892</u>

Grants to Other Institutions predominantly include grants of £13,000 to Sangat Trust, £5,013 to the Sikh Council, £4,500 to Divine Onkar Mission, £4,056 to Sikh Religious Society of Chicago.

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>224,995</u>	<u>234,976</u>

13. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>5,750</u>	<u>6,720</u>

14. Staff costs

The Trust is managed by volunteers and as such has no paid employees.

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements (continued)

Year ended 31 March 2024

15. Trustee remuneration and expenses

The trustees received no remuneration or benefits in the current or prior year.

The trustees claimed no expenses in the current or prior year.

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2023 and 31 March 2024	<u>4,582,826</u>	<u>599,991</u>	<u>25,225</u>	<u>5,208,042</u>
Depreciation				
At 1 April 2023	2,531,610	349,508	14,583	2,895,701
Charge for the year	197,317	25,017	2,661	224,995
At 31 March 2024	<u>2,728,927</u>	<u>374,525</u>	<u>17,244</u>	<u>3,120,696</u>
Carrying amount				
At 31 March 2024	<u>1,853,899</u>	<u>225,466</u>	<u>7,981</u>	<u>2,087,346</u>
At 31 March 2023	<u>2,051,216</u>	<u>250,483</u>	<u>10,642</u>	<u>2,312,341</u>

17. Investments

	Investment properties £	Investment in associate £	Total £
Cost or valuation			
At 1 April 2023	13,564,474	1	13,564,475
Additions	651,518	–	651,518
At 31 March 2024	<u>14,215,992</u>	<u>1</u>	<u>14,215,993</u>
Impairment			
At 1 April 2023 and 31 March 2024		–	–
Carrying amount			
At 31 March 2024	<u>14,215,992</u>	<u>1</u>	<u>14,215,993</u>
At 31 March 2023	<u>13,564,474</u>	<u>1</u>	<u>13,564,475</u>

All investments shown above are held at valuation.

Investment properties

Investment properties are measured at market value. The market values in the current year have not changed significantly in the view of the trustees therefore no revaluation has been booked.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Investments *(continued)*

Investment in Associate

The charities investments at the balance sheet date in the share capital of companies include the following:

Nishkam Security Limited

Registered office: 18-20 Soho Road, Handsworth, Birmingham, West Midlands, B21 9BH. Nature of business: Security provider

	%
Class of Share:	
Ordinary	25

18. Debtors

	2024	2023
	£	£
Trade debtors	22,410	7,682
Amounts owed by undertakings in which the charity has a participating interest	–	213,669
Prepayments and accrued income	20,324	20,358
Other debtors	34,763	30,035
	<u>77,497</u>	<u>271,744</u>

The debtors above include the following amounts falling due after more than one year:

	2024	2023
	£	£
Other debtors	–	190,123
	<u>–</u>	<u>190,123</u>

In November 2020, the Trust entered into a loan agreement to provide Guru Nanak Nishkam Sewak Jatha Leeds an unsecured loan of £250,000. Repayments started in September 2021 and the loan was scheduled to be repaid in 2031. However during the year the trustees agreed to waive the loan and convert it to a donation. The loan bore interest at an annual rate of 2%.

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	94,148	42,394
Accruals and deferred income	124,117	87,796
Social security and other taxes	11,515	11,125
	<u>229,780</u>	<u>141,315</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Deferred income

	2024	2023
	£	£
At 1 April 2023	55,625	55,625
Amount released to income	(55,625)	(55,625)
Amount deferred in year	<u>87,556</u>	<u>55,625</u>
At 31 March 2024	<u><u>87,556</u></u>	<u><u>55,625</u></u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>21,008,253</u>	<u>3,725,075</u>	<u>(2,827,848)</u>	<u>600</u>	<u>21,906,080</u>
	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>19,442,063</u>	<u>3,897,370</u>	<u>(1,929,038)</u>	<u>(402,142)</u>	<u>21,008,253</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Fetzer	600	–	–	(600)	–
India Heritage Conservation Projects	–	35,031	(35,031)	–	–
GNNSJ Kenya	–	24,835	(24,835)	–	–
	<u>600</u>	<u>59,866</u>	<u>(59,866)</u>	<u>(600)</u>	<u>–</u>
	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Fetzer	600	–	–	–	600
India Heritage Conservation Projects	17,832	335,526	(755,500)	402,142	–
GNNSJ Kenya	–	–	–	–	–
	<u>18,432</u>	<u>335,526</u>	<u>(755,500)</u>	<u>402,142</u>	<u>600</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Fetzer

GNNSJ is a member of Fetzer Institute's Advisory Council on World Religions and Spiritualities. The balance has been transferred to unrestricted funds in the year.

Indian Heritage Conservation Projects

Previously called the Kar Sewa Patna Sahib Project, this is the voluntary (Kar Sewa) restoration of Patna Sahib, one of the 5 spiritual shrines (Takhts) of the Sikh faith in India.

GNNSJ Kenya

A donation was received in the year for the project being supported in Kenya.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,087,346	–	2,087,346
Investments	14,215,993	–	14,215,993
Current assets	5,832,521	–	5,832,521
Creditors less than 1 year	(229,780)	–	(229,780)
Net assets	<u>21,906,080</u>	<u>–</u>	<u>21,906,080</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,312,341	–	2,312,341
Investments	13,564,475	–	13,564,475
Current assets	5,272,752	600	5,273,352
Creditors less than 1 year	(141,315)	–	(141,315)
Net assets	<u>21,008,253</u>	<u>600</u>	<u>21,008,853</u>

23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>5,001,608</u>	<u>753,416</u>	<u>5,755,024</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Related parties

During the year the following connected parties were identified:

Guru Nanak Nishkam Education Trust

A charitable company in which trustee Bhai Sahib Mohinder Singh Ahluwalia was a trustee and director. Guru Nanak Nishkam Education Trust holds a leasehold interest for the freehold of 5 to 7 Soho Road held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

Guru Nanak Nishkam Sewak Jatha Leeds

A sister organisation of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

Guru Nanak Nishkam Sewak Jatha London

A sister organisation of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

Marg Sat Santokh Manufacturers

A company in which the trustees were directors.

Nishkam Civic Association

A charity in which the trustee Bhai Sahib Mohinder Singh Ahluwalia, P Singh Jhutti and J Singh Bhinder were trustees. Nishkam Civic Association operates from leased premises at 6 Soho Road, a freehold held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

Nishkam Healthcare Trust

A charity and its subsidiaries in which the trustee Bhai Sahib Mohinder Singh Ahluwalia has significant influence.

Nishkam School Trust

A charity in which the trustee Bhai Sahib Mohinder Singh Ahluwalia was the patron. Nishkam School Trust operates from leased premises at 3, 9 to 11 Soho Road, freeholds held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

Nishkam Security Limited

A 25% owned subsidiary of Guru Nanak Nishkam Sewak Jatha (Birmingham).

Sangat Trust

A charitable company in which Trustee Bhai Sahib Mohinder Singh Ahluwalia has been a trustee.

Transactions that occurred with related parties are as follows;

	2024	2023
	£	£
During the year the charity purchased the following goods or services:		
Nishkam Security Limited	187,711	158,618
Nishkam Pharmacy Limited	7,519	7,451
Sangat TV Limited	–	26,294
During the year the charity made the following donations:		
Guru Nanak Nishkam Sewak Jatha Leeds	407,619	144,000
Nishkam Civic Association	100,000	70,000
Nishkam Healthcare Trust	30,000	30,000

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
During the year the charity received the following rent and service charges:		
Guru Nanak Nishkam Education Trust	71,341	71,341
Nishkam Healthcare Trust	30,000	30,000
Nishkam School Trust	325,067	281,961
During the year the charity received the following donations:		
Marg Sat Santokh Manufacturers Ltd	15,000	72,000
Guru Nanak Nishkam Sewak Jatha London	–	40,000
Sangat Trust	–	295,526
During the year the charity received the following interest income:		
Guru Nanak Nishkam Sewak Jatha Leeds	2,077	4,524
	2024 £	2023 £
Loans owed to Guru Nanak Nishkam Sewak Jatha (Birmingham) UK:		
Guru Nanak Nishkam Sewak Jatha Leeds	–	213,668
Amounts were due by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK:		
Sangat Trust	–	1,008

25. Controlling party

The trustees consider that the charity is jointly controlled by the trustees and there is no ultimate controlling party.

GNNSJ Vision: “to uplift humanity through practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion”



Guru Nanak Nishkam Sewak Jatha
18-20 Soho Road, Handsworth, Birmingham, B21 9BH, England ©
Guru Nanak Nishkam Sewak Jatha/ Nov 2015
Produced by volunteers. All copyrights acknowledged info@gnnsj.org

Registered charity No. 508470