



GNNSJ

GURU NANAK NISHKAM SEWAK JATHA (BIRMINGHAM) UK



ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 31 MARCH 2025



Bhai Sahib (Prof) Mohinder Singh Ahluwalia OBE KSG, addresses faith and technology leaders in Japan (above); Interfaith Passover Seder (lower)



Rome Call for AI Ethics event with global leaders from religions with roots in Asia, including Buddhist, Sikh and Shinto groups, gathered at the Peace Park in Hiroshima, Japan

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

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Guru Nanak Nishkam Sewak Jatha (Birmingham) UK - GNNSJ is a faith led 'not for profit' benevolent organisation, practicing and propagating faith with Nishkam (selfless service) dedicated to Guru Nanak Dev Ji (1469-1539); the first Guru and founder of the Sikh Dharam. With engagement in over 47 years (formally with the congregation celebrating the 50th anniversary of coming together) 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 2024/2025 humanity is facing unprecedented challenges, major wars are raging, with no imminent end in sight, one of which is in the Holy Land. A huge number of conflicts have started or been re-ignited, some after many years of simmering or lying dormant. Somehow, through eras of conquest and colonialism, we have made it acceptable to exercise such a scale of violence and exploitation on nature and people in the search for profit and domination. Moreover, entrenched historical rifts have kept the spiritual and secular in separate camps. We must now creatively and purposefully realign them to usher a paradigm shift that is conducive to the world's healing and flourishing

In the pursuit of peace, we feel there is an urgent need for key educational institutions, international universities to design and develop participatory strategies and values-based toolkits for civil Society actors. Sustainable peacebuilding can only arise from strivings and commitments that arise from deep within the human psyche, beyond secular solution building or surface rhetoric from religion. The very best of our scientific and spiritual knowledge must unite to transform cultures of greed, exploitation and conflict, into cultures of healing, forgiveness and restoration.

In 2024/25 events took place to give me hope that localised initiatives can act as levers for wider change, building resonance with likeminded approaches in other local, national or international contexts. On the 23 May, University of Cambridge held an event on the role of faith tradition in peacebuilding. Further world religious leaders made commitments towards AI Ethics for Peace convening at Hiroshima, on 6-12 July, emphasizing the vital importance of guiding the development of technology to serve the good of humanity.

Technology is changing rapidly and so are societies, this question was addressed on 16-18 September at the ECRL Annual Meeting on The Changing Face of Societies and Communities in Europe, which explored the religious response to challenges and opportunities of change.

Global leaders further gathered at the Sustainable Development Impact Meetings 2024 in New York City, part of the World Economic Forum, here the importance of collaborative action in the mutual sustainable develop goals (SDGs) was considered to collectively renew momentum.

In this endeavour towards the SDG targets, the role of education is crucial, as was the focus at the 13th Nuremberg Forum 2024 held in collaboration with RfP International on the question of Education for Sustainable Development – Spiritual Dimensions in which the keynote address I delivered on Why Spirituality Matters for this question. It is significant that the UN Sustainable Development Goals framework has now formally recognised spirituality as part of its agenda, underscoring the need to integrate spiritual dimensions into global development efforts. In November, the Sixth Forum of the Global Network of Religions for Children (GNRC) took place in Abu Dhabi, focusing on the importance of interfaith cooperation for building a hopeful world for children.

Interfaith harmony plays a vital role, encouraging mutual understanding and cooperation among diverse communities. A key initiative I spearheaded continues with the Peace Charter for Forgiveness and Reconciliation, which brought together 15 international faith leaders and academics, and has been adopted by Religions for Peace International, elevating the importance of forgiveness and reconciliation as essential pillars of sustainable peace. I believe that lasting peace relies on cultivating values such as compassion, humility, integrity, and loving responsibility. These virtues form an invisible but transformative currency that can heal divisions and strengthen communities

Being a Sikh is to be a lifelong learner, when we consider our present global challenges in an interconnected world, what does the Sikh Dharam have to contribute? I believe, 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 others possessions – but seeking to conquer the mind, liberating it from the ego.

The Sikh tradition of 'saint-soldiering' which teaches that the first battle, yudh, or jihad lies in the battleground of the mind between virtues and the ego's arrogant vices. The Sikh Gurus brought a message of hope to navigate our differences, by first navigating the pitfalls within our own mind. Furthermore, we need to maintain an ever-ascending optimism and hope: 'Nanak naam chardi kala...' Mobilising the power of virtues and values - daya, sat, santokh, nimrata, prem and himat. Gurbani teaches us that we do so by attuning to Naam, the power and energy of the Lord.

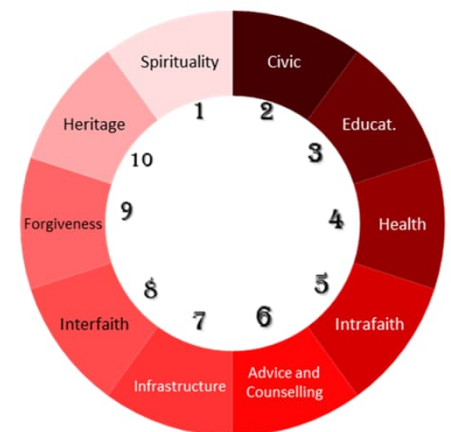
Service and prayer have been the cornerstone of our activities.



At our Headquarters in Birmingham alone, there are an estimated voluntary 407,305 hours spent 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 £13 (inclusive of on cost) per hour, this quantifies to £5,294,965 every year, £101,826 every week and £14,547 every day worth of selfless service.

As a charity we have generated income of £4.95m and an additional £5.30m 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 £1.56m.

This voluntary contribution has supported a number of endeavours through the Five centres for excellence, The Gurudwara, The Community Cooperative, Civic Centre and Education through the Multi-Academy Trust and Nishkam 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 Bhai (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 £255k 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 of the 5 Takhts (Spiritual Shrines) across India
 Grade 2 Listed buildings restored to the highest standards in Handsworth, UK

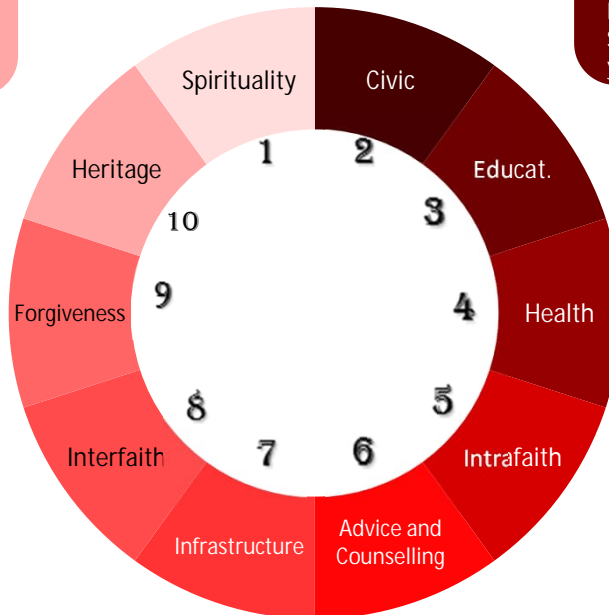
10

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 for over 20 years

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

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

8

British Sikh Consultative Forum; Vaiskhi celebration at the House of Common's, Intrafaith initiative
 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; 188 Akhand Paaths – Scripture readings; 15 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

Lord Wajid Khan, the newly appointed Faith Minister, visited Nishkam to engage with local faith leaders and community representatives.

Bhai Sahib Ji were invited to attend and speak at Saragarhi Day 2024, at the House of Commons.

Education

New Nishkam Nursery building was opened at No. 17-19 Soho Road, to the sangat with a Keertan program held in the newly renovated building.

Conference on 'Women Leading the Way: Dialogue for Reconciliation, Peace, and Community Cohesion'. This was held in the Great Hall at the University of Birmingham.

SDGs

Sustainable Development Impact Meetings 2024 in New York City, part of the World Economic Forum.

Sixth Forum of the Global Network of Religions for Children (GNRC) - The Child is Calling: Interfaith Cooperation to Build a Hopeful World for Children in Abu Dhabi

Intrafaith

'Diwali and Bandi Chhor Divas 2025' Reception at Lancaster House, London – the Minister for Indo-Pacific, Catherine West MP, presided

Bhai Shaib Ji received the Sardar Joga Singh Ji Kalyana Karnataka Award 2024

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, at Talwandi Sabo near Gurudwara Sant Ghat Sahib, Punjab

Interfaith

ECRLs Annual Meeting held in Oslo, Norway. Bhai Sahib Ji has been an active participant of the ECRL for over 20 years. This year's gathering focused on 'The Changing Face of Societies and Communities in Europe: Exploring the Religious Response to Challenges and Opportunities of Change'.

Prime Minister invited Bhai Sahib Ji to attend an Interfaith Breakfast Roundtable at 10 Downing Street

Advice and Counselling

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

Health and Wellbeing

Mental Health Seminar at the Nishkam Centre

Community Cancer Care Connectors Launch

Charter for Forgiveness

Roundtable event at The Centre for Resilience and Sustainable Development, University of Cambridge - How have different faith-based traditions inspired or informed deliberative processes for peacebuilding?

historic multi-faith event which took place in Hiroshima, Japan, on July 9th and 10th, 2024, co-organized with Religions for Peace Japan, the Abu Dhabi Forum for Peace, and the Chief Rabbinate of Israel. Titled AI Ethics for Peace: World Religions commit to the Rome Call

The Trustees Report

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 £4.9m (£3.5m donation and £1.4m rental income) and the cost defrayed in the year in delivering the charitable activities and support costs were £3.4m, leaving a surplus of £1.5m. Total reserve funds are £23.5m 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 £1.4m. 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, and since 1995, 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 Takhts in India, for selfless service in faith propagation and heritage conservation. Bhai Sahib Ji has served with the Jatha since 1973 i.e., 52 years. Bhai Sahib Ji was jointly nominated to lead by his predecessors.

Bhai Sahib Ji presently holds seven Chairships, eight Patronages, six Trusteeships 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 facilitating connection with God 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 25 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 peace 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 (188 held this year), Sehaj Paaths (190 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 15 weddings, 41 Funerals and 244 people partaking in the Amrit baptism ceremony.

Langar: A free vegetarian meal from the Guru's kitchen is provided 25 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 2024, Nishkam Gurmat School has been engaging with students and parents in the following ways:

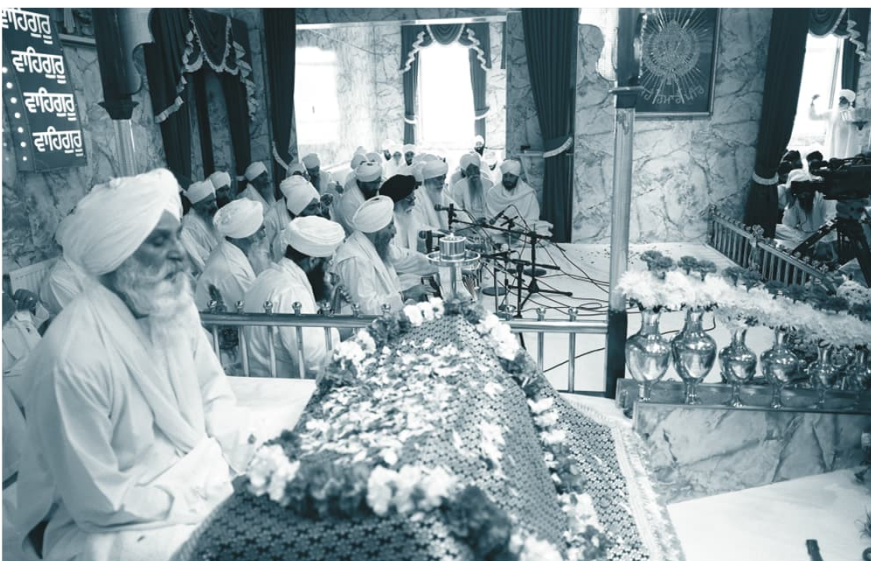
- o Lessons produced for key learning areas of Gurmukhi, Gurmat, Sewa, Simran, Kirtan, Sikh Itihaas and Gurbani
- o A specific group of volunteers developing new materials for children's learning and empowerment
- o Currently 125 pupils are registered in the Gurmat School

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 and his wife Mata Resham Kaur.

Pilgrimage and Heritage trip to Kenya Kericho, over 300 Jatha members came together to commemorate Sant Baba Puran Singh Ji's 42nd Barsi with an Akhand Paath Sahib, Keertan, Amrit Sanchar, exhibitions, Documentary showings, project launches and sewa, in August 2024.



Prayer & Keertan (Hymn Singing) at the Gurudwara



Oxford Interfaith Forum visited GNNSJ and the Nishkam Campus for a tour; Bhai Gurdev Singh Deogan had captured the Oxford visit to GNNSJ with inspirational photography and sadly passed shortly after, leaving a rich legacy of service through his professional and voluntary work, particularly as the Jathas photographer; in tribute Dr Thea Gomelaury, Inaugural Director of the Oxford Interfaith Forum said " ... we are so grateful that he took and shared beautiful mementoes of our time at various venues ... we received an amazing collection of beautiful photos and a breathtaking short film documenting our meeting with Guru Granth Sahib Ji in Dome Darbar... He left us with sacred memories which we will cherish forever" 12

SUSTAINABLE DEVELOPMENT GOALS

20-28 Sep; World Economic Forum New York
Bhai Sahib Ji, Dr Brinder, Amrik Singh and Phaldip attended the Sustainable Development Impact Meetings 2024 in New York City, part of the World Economic Forum.

Over 1,400 global leaders, including more than 130 heads of state and government, ministers and senior officials from governments and international organizations, gathered to advance the Forum's multi-year initiatives to support renewed momentum on the United Nations Sustainable Development Goals. Participants explored the role of frontier technologies for development, the importance of human capital and inclusive growth, and the need for collaborative action for climate, nature protection and the energy transition.

18-22 Nov; Abu Dhabi GNRC Forum

Bhai Sahib Ji attended the Sixth Forum of the Global Network of Religions for Children (GNRC) - The Child is Calling: Interfaith Cooperation to Build a Hopeful World for Children. This Forum that took place in Abu Dhabi and was preceded by the children's pre-forum.

This was a landmark event, the GNRC Sixth Forum was a culmination of a participatory process that brought together senior religious leaders and followers of the world's faith communities and sacred traditions, GNRC members, representatives from the United Nations, government officials, international and grassroots organizations, children, and organizers.

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.

23 April; BSCF Vaisakhi event Westminster
British Sikh Consultative Forum held their annual Vaisakhi event at Westminster. Bhai Sahib Ji and a group of volunteers attended. The theme of the event was Values Education.

17 May; Downing street
Bhai Sahib Ji attended the Downing Street Vaisakh Reception.

30 Oct; Lancaster House Bando Chhor Diwas Reception
Bhai Sahib Ji and Amrik Singh were invited on behalf of His Majesty's Government to attend a reception at Lancaster House to celebrate Diwali and Bando Chhor Divas, which was presided over by the Minister for Indo-Pacific, Catherine West MP.

17-27 Jan; Karnataka, India
Bhai Shaib Ji visited India to receive the Sardar Joga Singh Ji Kalyana Karnataka Award 2024, and a special ceremony for Jathedar Baba Kulwant Singh Ji.

EDUCATION

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

4 Jul; University of Birmingham
Bhai Sahib Ji, Sarinder Sahota and Dr Brinder attended the Chancellor's Dinner at the University of Birmingham, celebrating Chancellor Lord Karan Bilimoria's 10 years as Chancellor.

3 Sep; Bibi Satwant Kaur Ji - SGPC visit
Bibi Satwant Kaur Ji, daughter of Shaheed Bhai Amrik Singh Ji and Deputy Director of Schools for SGPC, visited the Nishkam Campus including Nishkam High School and Sangat TV studios.

13 Oct; Professor Joht Singh Chandan
Bhai Sahib Ji organised a special prayer service for Professor Joht Singh Chandan – a Sikh faith practitioner, devoted Nishkam (selfless) volunteer and dedicated Birmingham resident – who made history by becoming the youngest medical professor in the UK at just 32 years of age. Specialising in research on health inequalities and violence prevention.

24 Oct; Pro-Vice-Chancellor
Professor Nick Vaughan-Williams, Pro-Vice-Chancellor and Head of the College of Social Sciences University of Birmingham, visited the Nishkam Campus and met with Bhai Sahib Ji and the senior Nishkam Team. This was a good opportunity to discuss future partnership working and collaboration.

30 Dec; Nishkam Nursery opening
The New Nishkam Nursery building was opened to the sangat with a Keertan program held in the newly renovated building. Hundreds of sangat members came together to mark this momentous occasion.

24 Mar; Women's conference
Women and girls from GNNSJ Bham attended a conference organised by Prof Jagbir Jhutti Johal on 'Women Leading the Way: Dialogue for Reconciliation, Peace, and Community Cohesion'. This was held in the Great Hall at the University of Birmingham.



European Council of Religious Leaders (ECRL), Annual Meeting held from September 16 to 18, 2024, in Oslo, Norway (top); Bhai Sahib (Prof) Mohinder Singh OBE KSG receiving Sardar Joga Singh Ji Kalyana Karnataka Award 2024, Karnataka, India (centre-left); Interfaith Breakfast Roundtable at 10 Downing Street (centre-right); groundbreaking ceremony of the new temple of the Church of Jesus Christ of Latter-day Saints in Birmingham (lower)

CIVIC

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

16 May; Lunar Society Trustee

The Lunar Society held their Trustee meeting at the Nishkam Centre. This was followed by a tour of the Gurudwara and Langar in Room 7 with Bhai Sahib Ji .

24 Jun; Baroness Sherlock visit

Baroness Sherlock, the shadow Faith Minister, and her team visited the Nishkam Campus for a tour, exhibition viewing, Langar, and a meeting with Bhai Sahib Ji and the Nishkam Senior team.

25 June; Khalid Mahmood MP

Bhai Sahib Ji and the team met with Khalid Mahmood to discuss ongoing projects including Bill House and the Hostel at 13/15 Soho Road.

12 Sep; Saraghari Day London

Bhai Sahib Ji were invited to attend and speak at Saragharhi Day 2024, at the House of Commons.

10 Dec; Lord Khan visit to Nishkam

Lord Wajid Khan, the newly appointed Faith Minister, visited Nishkam to engage with local faith leaders and community representatives. This visit underscored the government's commitment to fostering interfaith relations and enhancing community cohesion across the United Kingdom. During his visit, Lord Khan met with representatives from various religious groups, interfaith groups, representatives of local and regional authorities. The discussions focused on collaborative efforts to address pressing social issues such as community safety, education, support for vulnerable populations and building back after the disturbances of the summer.

14 Feb; Martin Burton

Mr Martin Burton came to visit Bhai Sahib Ji. Aged 81, of Malvern, he is a former superintendent in the West Midlands Police. He was the divisional commander in Handsworth during the 1985 riots and spent 32 years with the force before retiring in 1992. Martin was instrumental in assisting and managing the large-scale funerals of Sant Baba Puran Singh Ji and Bhai Norang Singh Ji.

HEALTH

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

7 Apr; Start of Life Care Symposium

A key aim of the symposium, alongside exploring faith-inspired teachings for start of life care and furthering neighbourhood integration, was to discuss findings from Birmingham and Solihull (BSoL) ICB-funded Nishkam Start of Life Care project.

19 Jun; Mental Health event

Bhai Sahib Ji attended a Mental Health Seminar which took place at the Nishkam Centre.

30 Nov; NCA Cancer project launch

Bhai Sahib Ji and the Sangat, alongside the public attended the 'Community Cancer Care Connectors Launch'. It consisted of networking, workshops, health checks, prevention and self-check demonstrations. Leading onto the official launch of the project with speeches and presentations.

3 Mar; Marc Stone Meeting

Marc Stone, Commercial Adviser for Transformation Cabinet Office and HM Treasury, visited GNNSJ Bham for a tour and a meeting with Bhai Sahib Ji and the health team.



Guests gather on the Gurudwara roof for a group photo with the Dome Darbar in the background



GNNSJ held a large-scale event at the Gurudwara and the Nishkam Centre, celebrating GNNSJs Golden Jubilee.

INTERFAITH

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

24 Apr; Laura Marks Dinner Invitation London
Bhai Sahib Ji were invited to attend a Jewish Passover Seder at the home of Laura Marks CBE. Laura is an inter-faith social activist, policy adviser, writer and media commentator, and she also founded the Holocaust Memorial Day Trust. The special dinner was attended by members of various faith, Gurdev accompanied Bhai Sahib Ji and took photos and video footage of the event.

30 Apr; Interfaith Reception Birmingham
Bhai Sahib Ji and Amrick Singh attended an Interfaith Reception to meet Rt Revd Dr Michael Volland the new Bishop of Birmingham which took place at John Cadbury House.

27 May; Oxford Interfaith Forum
The team from the Oxford Interfaith Forum visited GNNSJ and the Nishkam Campus for a tour, meeting and Langar. The Oxford team look forward to working with Nishkam going forward on collaborative projects linked to peacebuilding and interfaith.

29 May; Focolare conference in Assisi
Bhai Sahib Ji were invited to participate in the Focolare International Inter Religious Dialogue Conference which took place in Rome, Ranjit Singh attended.

16-18 Sep; ECRL Annual Meeting
Bhai Sahib Ji - a founding member of the European Council of Religious Leaders (ECRL), attended the ECRLs Annual Meeting held in Oslo, Norway. Bhai Sahib Ji has been an active participant of the ECRL for over 20 years. This year's gathering focused on 'The Changing Face of Societies and Communities in Europe: Exploring the Religious Response to Challenges and Opportunities of Change,' and brought together diverse faith leaders who helped address the evolving dynamics within European communities. Dr Brinder also attended this trip.

14 Nov; Roundtable event - Downing Street
The Prime Minister invited Bhai Sahib Ji to attend an Interfaith Breakfast Roundtable at 10 Downing Street.

Peace Charter for Forgiveness, Reconciliation & Peacebuilding

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

23 May; University of Cambridge
Bhai Sahib Ji and Gurdev attended a roundtable event at The Centre for Resilience and Sustainable Development, University of Cambridge. The central question of this Roundtable will be: How have different faith-based traditions inspired or informed deliberative processes for peacebuilding?
The roundtable was followed by a lunch, and a talk by 'The Art of Peace' by Sir David Khalili, a distinguished scholar and philanthropist. The day ended with a reception at the Faculty of Divinity.

6-12 July; RfP – Japan Trip
Bhai Sahib Ji attended the historic multi-faith event which took place in Hiroshima, Japan, on July 9th and 10th, 2024, co-organized with Religions for Peace Japan, the Abu Dhabi Forum for Peace, and the Chief Rabbinate of Israel. Titled AI Ethics for Peace: World Religions commit to the Rome Call, this event held profound significance as it convened in Hiroshima, a city that stands as a powerful testament to the consequences of destructive technology and the enduring quest for peace. Leaders of major world religions gathered to sign the Rome Call for AI Ethics, emphasizing the vital importance of guiding the development of artificial intelligence with ethical principles to ensure it serves the good of humanity.

23 May; RfP Standing Commission
Bhai Sahib Ji attended the first Religions for Peace meeting of the Standing Commission on Promoting Peaceful, Just and Inclusive Societies. Under the leadership of Dr. Francis Kuria, Secretary General, Religions for Peace, the meeting served as a critical opportunity to revitalise the Standing Commission and jointly forge the path forward for the global movement. The meeting brought together members of the Standing Commission to exchange relevant updates on their work and share their vision for strengthening the global impact of Religions for Peace's efforts under Promoting Peaceful, Just and Inclusive Societies.

28 Sep – 2 Oct; RfP 13th Nuremberg
Bhai Sahib Ji attended the international and interreligious conference "Education for Sustainable Development – Spiritual Dimensions" (13th Nuremberg Forum 2024) as the primary keynote speaker. The topic of the keynote was "Why Spirituality Matters for (Education for) Sustainable Development". This was an international, interdisciplinary, and interreligious conference, representing the 13th Nuremberg Forum 2024, conducted by the Research Unit for Public Religion and Education, in collaboration with Religions for Peace International (RfP).

16 Oct; Mansion House
Bhai Sahib Ji and Mataji attended Lord Mayor's Colloquy: Global Faith Perspectives on 'Disagreeing Agreeably'. The Lord Mayor of London Prof. Michael Mainelli hosted, for the first time, an event on faith-based reconciliation at Mansion House in London. The Lord Mayor is an international ambassador for the UK's financial and professional services sector, the Lord Mayor also heads the City of London Corporation, the governing body of the Square Mile.

21 Dec; Archbishop Longley Visit
Bhai Sahib Ji and the Nishkam Team welcomed Archbishop Bernard Longley, the Archbishop of Birmingham, to the Gurudwara and Nishkam Campus. The Archbishop has been a longstanding member of the Birmingham Faith Leaders Group, alongside Bhai Sahib Ji.

8 Jan; RfP Prayer
Bhai Sahib Ji took part in the RfP Interfaith Prayer for Shared Human Flourishing & Transformative Peace event 17

HERITAGE CONSERVATION

Heritage Conservation of the Sikh teachings and historic infrastructure

6 Aug; Sri Harmandir Sahib Clock

Bhai Sahib Ji and Bhupinder Singh Minhas visited the Jewellery Quarter Clockmakers who are currently renovating the gold clock from Harmandir Sahib.

7 Jan; Jewells book interview

An interview took was recorded at Sangat TV with Bhai Sahib Ji, the Singh Twins, Gopinder Kaur and Harri Singh. <https://www.jewelsfromsikhwisdom.co.uk/>

Sultanpur Lodhi, Punjab, India

GNN SJ 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

GNN SJ Kar Sewa – Internal Heritage Conservation & Restoration.



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

GNN SJ Kar Sewa - Heritage Conservation & Wider Regeneration Project.

Takhat Sachkhand Sri Hazur Abchalnagar Sahib, Nanded, Maharashtra

GNN SJ Kar Sewa - Heritage Conservation & Restoration



Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Year ended 31 March 2025

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 on6.October.2025... 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 Trustees of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Year ended 31 March 2025

Opinion

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK (the 'charity') for the year ended 31 March 2025 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 2025 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 Trustees of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, including the trustees 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 (Accounts and Reports) Regulations 2008 require 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; 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 Trustees of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2025

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 Trustees of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK *(continued)*

Year ended 31 March 2025

- 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.

BSN Associates Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

Use of our report

This report is made solely to the charity's trustees, 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 trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hannah Justice FCA FCCA

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

Dated: *6 October 2025*

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	3,523,018	9,444	3,532,462	2,499,597
Investment income	5	1,417,753	–	1,417,753	1,283,053
Other income	6	2,447	–	2,447	2,291
Total income		<u>4,943,218</u>	<u>9,444</u>	<u>4,952,662</u>	<u>3,784,941</u>
Expenditure					
Expenditure on raising funds:					
Investment management costs	7	408,379	–	408,379	475,675
Expenditure on charitable activities	8,9	2,974,514	9,444	2,983,958	2,412,039
Total expenditure		<u>3,382,893</u>	<u>9,444</u>	<u>3,392,337</u>	<u>2,887,714</u>
Net income and net movement in funds		<u>1,560,325</u>	<u>–</u>	<u>1,560,325</u>	<u>897,227</u>
Reconciliation of funds					
Total funds brought forward		21,906,080	–	21,906,080	21,008,853
Total funds carried forward		<u>23,466,405</u>	<u>–</u>	<u>23,466,405</u>	<u>21,906,080</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 27 to 39 form part of these financial statements.

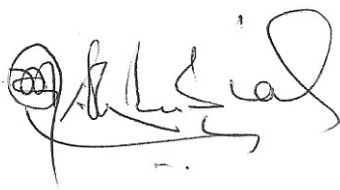
Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	1,865,669	2,087,346
Investments	17	15,308,985	14,215,993
		<u>17,174,654</u>	<u>16,303,339</u>
Current assets			
Debtors	18	189,429	77,497
Cash at bank and in hand		6,346,760	5,755,024
		<u>6,536,189</u>	<u>5,832,521</u>
Creditors: amounts falling due within one year	19	244,438	229,780
Net current assets		<u>6,291,751</u>	<u>5,602,741</u>
Total assets less current liabilities		<u>23,466,405</u>	<u>21,906,080</u>
Net assets		<u>23,466,405</u>	<u>21,906,080</u>
Funds of the charity			
Unrestricted funds		23,466,405	21,906,080
Total charity funds	21	<u>23,466,405</u>	<u>21,906,080</u>

These financial statements were approved by the board of trustees and authorised for issue on ..6 October 2025....., and are signed on behalf of the board by:



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

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	1,560,325	897,227
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	221,677	224,995
Dividends, interest and rents from investments	(1,247,563)	(1,208,646)
Other interest receivable and similar income	(170,190)	(74,407)
<i>Changes in:</i>		
Trade and other debtors	(111,932)	193,941
Trade and other creditors	14,658	88,771
Cash generated from operations	<u>266,975</u>	<u>121,881</u>
Interest received	170,190	74,407
Net cash from operating activities	<u>437,165</u>	<u>196,288</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,247,563	1,208,646
Purchases of other investments	(1,092,992)	(651,518)
Net cash from investing activities	<u>154,571</u>	<u>557,128</u>
Net increase in cash and cash equivalents	591,736	753,416
Cash and cash equivalents at beginning of year	5,755,024	5,001,608
Cash and cash equivalents at end of year	<u>6,346,760</u>	<u>5,755,024</u>

The notes on pages 20 to 31 form part of these financial statements.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 2025

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 2025 £
Donations			
Donations	<u>3,523,018</u>	<u>9,444</u>	<u>3,532,462</u>

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

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from investment properties	1,247,563	1,247,563	1,208,646	1,208,646
Bank interest received	170,190	170,190	74,407	74,407
	<u>1,417,753</u>	<u>1,417,753</u>	<u>1,283,053</u>	<u>1,283,053</u>

6. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Solar power income	<u>2,447</u>	<u>2,447</u>	<u>2,291</u>	<u>2,291</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment management costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Property repairs and maintenance charges	41,435	41,435	137,780	137,780
Heat and Light charges	193,412	193,412	167,339	167,339
Rates	19,375	19,375	19,423	19,423
Security	119,462	119,462	89,556	89,556
Professional fees	9,863	9,863	23,664	23,664
Insurance	24,832	24,832	37,913	37,913
	<u>408,379</u>	<u>408,379</u>	<u>475,675</u>	<u>475,675</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs of charitable activities	2,938,074	9,444	2,947,518
Support costs	36,440	–	36,440
	<u>2,974,514</u>	<u>9,444</u>	<u>2,983,958</u>

	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>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs of charitable activities	1,050,651	1,896,867	17,573	2,965,091	2,401,217
Governance costs	–	–	18,867	18,867	10,822
	<u>1,050,651</u>	<u>1,896,867</u>	<u>36,440</u>	<u>2,983,958</u>	<u>2,412,039</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of support costs

	Charitable activities £	Total 2025 £	Total 2024 £
General office	8,462	8,462	20,081
Travel and motor expenses	5,297	5,297	5,803
	<u>13,759</u>	<u>13,759</u>	<u>25,884</u>

11. Analysis of grants

	2025 £	2024 £
Grants to institutions		
GNNSJ Kenya	636,858	179,356
GNNSJ India	585,000	436,000
GNNSJ Leeds	260,780	407,619
Nishkam Civic Association	200,000	100,000
Birmingham University	18,000	42,000
Nishkam Healthcare Trust	38,750	30,000
Kalgidhar Trust	60,000	13,000
Parliament of the World Religion	–	27,035
Grants to Other Institutions	58,300	28,671
Sangat Trust	31,750	13,000
	<u>1,889,438</u>	<u>1,276,681</u>
Educational Grants		
Educational Grants	7,429	7,880
Total grants	<u>1,896,867</u>	<u>1,284,561</u>

Grants to Other Institutions predominantly include grants of £26,000 to Divine Onkar Mission, £26,000 to various Gurudwaras and £5,000 to the Council of Sikh Gurudwaras.

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>221,677</u>	<u>224,995</u>

13. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>5,750</u>	<u>5,750</u>

14. Staff costs

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

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Staff costs *(continued)*

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

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 2024 and 31 March 2025	<u>4,582,826</u>	<u>599,991</u>	<u>25,225</u>	<u>5,208,042</u>
Depreciation				
At 1 April 2024	2,728,927	374,525	17,244	3,120,696
Charge for the year	197,167	22,515	1,995	221,677
At 31 March 2025	<u>2,926,094</u>	<u>397,040</u>	<u>19,239</u>	<u>3,342,373</u>
Carrying amount				
At 31 March 2025	<u>1,656,732</u>	<u>202,951</u>	<u>5,986</u>	<u>1,865,669</u>
At 31 March 2024	<u>1,853,899</u>	<u>225,466</u>	<u>7,981</u>	<u>2,087,346</u>

17. Investments

	Investment properties £	Investment in associate £	Total £
Cost or valuation			
At 1 April 2024	14,215,992	1	14,215,993
Additions	1,092,992	–	1,092,992
At 31 March 2025	<u>15,308,984</u>	<u>1</u>	<u>15,308,985</u>
Impairment			
At 1 April 2024 and 31 March 2025		–	–
Carrying amount			
At 31 March 2025	<u>15,308,984</u>	<u>1</u>	<u>15,308,985</u>
At 31 March 2024	<u>14,215,992</u>	<u>1</u>	<u>14,215,993</u>

All investments shown above are held at valuation.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Investments *(continued)*

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.

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

	2025	2024
	£	£
Trade debtors	14,502	22,410
Prepayments and accrued income	23,603	20,324
Other debtors	151,324	34,763
	<u>189,429</u>	<u>77,497</u>

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	131,504	94,148
Accruals and deferred income	101,419	124,117
Social security and other taxes	11,515	11,515
	<u>244,438</u>	<u>229,780</u>

20. Deferred income

	2025	2024
	£	£
At 1 April 2024	87,556	55,625
Amount released to income	(87,556)	(55,625)
Amount deferred in year	57,714	87,556
At 31 March 2025	<u>57,714</u>	<u>87,556</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	21,906,080	4,943,218	(3,382,893)	–	23,466,405

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	21,008,253	3,725,075	(2,827,848)	600	21,906,080

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Fetzer	–	–	–	–	–
India Heritage Conservation Projects	–	9,444	(9,444)	–	–
GNNSJ Kenya	–	–	–	–	–
	–	9,444	(9,444)	–	–

	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)	–	–
	600	59,866	(59,866)	(600)	–

Fetzer

GNNSJ is a member of Fetzer Institute's Advisory Council on World Religions and Spiritualities. The balance in 2024 was transferred to unrestricted funds.

Indian Heritage Conservation Projects

This is the voluntary (Kar Sewa) restoration of spiritual shrines of the Sikh faith in India.

GNNSJ Kenya

A donation was received in 2024 for the project being supported in Kenya.

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,865,669	1,865,669
Investments	15,308,985	15,308,985
Current assets	6,536,189	6,536,189
Creditors less than 1 year	(244,438)	(244,438)
Net assets	23,466,405	23,466,405

	Unrestricted 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	21,906,080	21,906,080

23. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>5,755,024</u>	<u>591,736</u>	<u>6,346,760</u>

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

24. Related parties

During the year the following connected parties were identified:

Guru Nanak Nishkam Education Trust

A charitable company in which the trustees Bhai Sahib Mohinder Singh Ahluwalia and J Singh Bhinder were trustees and directors. 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 trustees, P Singh Jhutti and J Singh Bhinder were trustees and Bhai Sahib Mohinder Singh Ahluwalia is a Patron. 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 which share a common subsidiary with Guru Nanak Nishkam Sewak Jatha (Birmingham) UK in Nishkam Security Limited and in which Bhai Sahib Mohinder Singh Ahluwalia is a Patron.

Nishkam Schools Multi Academy 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.

Sangat TV Limited

A company which is a subsidiary of 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;

	2025	2024
	£	£
During the year the charity purchased the following goods or services:		
Nishkam Security Limited	249,254	187,711
Nishkam Pharmacy Limited	5,564	7,519
Sangat TV Limited	1,693	–

Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

During the year the charity made the following donations:

Guru Nanak Nishkam Sewak Jatha Leeds	260,780	407,619
Nishkam Civic Association	200,000	100,000
Nishkam Healthcare Trust	38,750	30,000
Sangat Trust	31,750	–

2025	2024
£	£

During the year the charity received the following rent and service charges:

Guru Nanak Nishkam Education Trust	71,341	71,341
Nishkam Healthcare Trust	38,750	30,000
Nishkam Schools Multi Academy Trust	302,319	325,067
Sangat Trust	15,750	–

During the year the charity received the following donations:

Marg Sat Santokh Manufacturers Ltd	18,112	15,000
Sangat Trust	9,444	–
Nishkam Security	72,966	–

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
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