GNNSJ

REGISTERED CHARITY NUMBER: 508470

GURU NANAK NISHKAM SEWAK JATHA (BIRMINGHAM) UK

ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS

31 March 2026



Interfaith and International Engagements



On 20 August 2025, Bhai Sahib (Prof.) Mohinder Singh Ji OBE KSG MGH, Chairman of GNNSJ, and delegation, were received by His Excellency, Hakainde Hichilema, President of the Republic of Zambia, at State House in Lusaka



Representatives of many faiths seated together in a spirit of solidarity, at the installation of the new Archbishop of Canterbury



Daring Peace Event: over 300 representatives of world religions and cultures joined the Holy Father for an evening ecumenical prayer service for peace, organised by the Community of Sant 'Egidio, on 28 Oct. 2025, at the Colosseum in Rome

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Our Vision

"To uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion."

Chair's Report



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. For the past 50 years, GNNSJ has been engaged in spiritual development and enrichment of its varied communities. Since 1978, its headquarters are located in Birmingham. GNNSJ steadfastly endeavours to fuse faith/Dharmic values with secular practices, forging peace and sustained happiness, within all of us.

Humanity stands at a crossroads, with multiple wars raging, thousands killed and millions of people displaced. At a time of unprecedented turmoil with both nature and humans. In such turmoil, peacebuilding is an urgent and collective moral responsibility. The United Nations was established with the conviction that "since wars begin in the minds of men, it is in the minds of men that the defences of peace must be constructed." Without cultivating peace in the human psyche, no political, military or economic solution can deliver lasting peace. Peace remains an unfinished task, which lies at the heart of all faiths' teachings. Now more than ever before, we need to marshal our collective Divine wisdom to facilitate the work of peacebuilding.

Highlights of the Year

In 2025/26 numerous events took place to highlight the importance of dialogue between people of different faiths, including the 11 September Birmingham Faith Leaders Group annual Peace Event. On 20 May, a meeting with Pope Leo XIV was a significant opportunity to renew our shared commitment to peace, dialogue, and reconciliation. This endeavour builds on the work of Pope Francis, who wanted people from all walks of life, and all religions, to come together to seek peace.

A noble attempt was made on 12 October, with leaders from more than 20 nations gathered in Egypt for the Peace Summit on the Middle East. This summit represented a pivotal opportunity, not only to halt the horrendous violence, but to lay the foundation for enduring peace. Yet these meagre steps, although essential, will not be sufficient unless they are rooted in the deeper ethical, moral and spiritual ground of forgiveness and reconciliation. It is one of my core beliefs that, given we are all children of one God, interfaith dialogue and collective faiths action is not a choice but a responsibility that ensures we understand our social interdependence.

From decades of experience in peacebuilding and reconciliation, including the 2019 promulgation of the Peace Charter for Forgiveness and Reconciliation, which promotes clemency as a way of attaining global peace, it is my profound conviction: there can be no sustainable peace without forgiveness, and no healing without reconciliation. Across many faiths and traditions, forgiveness is upheld as a moral force that liberates both the victim and the perpetrator.

Interfaith collaboration serves as a beacon for such endeavours. For example, on 28 October Pope Leo XIV joined with over 300 global faith leaders to commemorate the 60th anniversary of Nostra Aetate, the Church's declaration on building interreligious relationships. In addition, the concluding ceremony of the Daring Peace (Osare la Pace) event, held at the Colosseum in Rome, marking the 39th International Meeting for Peace with the Community of Sant'Egidio, was exemplary of the importance of interfaith activities aimed at building a culture of peace.

In a world entrenched in outward struggle, inner peace must precede outer change — seeking out timeless wisdom and nurturing our minds with virtues, including learning to lovingly control the mind. Faith traditions understand that steering humanity away from violence and war requires addressing inequalities within human society rather than ignoring them. Conflicts and wars are not isolated

phenomena; they arise from unjust systems within human communities, resulting from tyranny, denial of freedom, discrimination, and the exploitation of some human beings by others — motivated by greed, lust for power, and fear. For Sikhs, our distinct identity anchors us to the values and virtues we cherish and uphold. For those initiated into the Khalsa order, their outward identity is inspired by the concept of the sant sipāhī or saintly warrior. This goads us to be agents for change, fusing saintly qualities of wisdom, love, integrity and compassion with the initiative, grit and courage of a soldier.

Sharing of virtues and values was further evident in August, when over 300 volunteers from the Sikh community across six continents joined a historic month-long mission of propagating peace, service, and prayer across East and Southern Africa. The journey, spanning Botswana, Kenya, Zambia, and South Africa, led to observing past acts of selfless service coupled with previous efforts of interfaith dialogue and community regeneration. One highlight was the Kericho Peace Festival at Green Stadium, which brought together local schools, celebrating Sikh values and serving langar to thousands. The festival marked the centenary of Kericho Wagon Works and honoured the enduring legacy of Sant Baba Puran Singh Ji, the Founder of GNNSJ, who embodied Guru Nanak Dev Ji's message that 'truth is high, but truthful living is higher still'.

According to Sikh teaching, true human freedom comes from learning to liberate the mind from the dominance of the ego. While the ego helps us survive, if left unchecked it can overpower us by fuelling greed, hate, vengeance, lust and arrogance — as reflected in all forms of human extremism, both within religious and secular contexts. For Sikhs, the solution to such extremism is not to ignore Dharam or give sole dominance to one dharmic or secular perspective. Rather, it lies in understanding how a wavering human nature and cultivating a sovereign mind, freed from ego's dominance, can be a beacon for change. For this, the world's religious heritage and legacy offers humanity profound wisdom that can work hand in hand and guide secular perspectives to support our shared flourishing and wellbeing.

Service and prayer have been the bedrock of our activities. At our Headquarters in Birmingham alone, an estimated 407,305 voluntary hours are spent every year for a range of activities, from cooking in the kitchen to conducting prayer services and helping with administrative duties. At a minimum, calculated at an average wage of approximately £14 (inclusive of on-costs) per hour, this quantifies to £5,702,270 every year, £109,659 every week and £15,622 every day worth of selfless service.

As a charity we have generated income of £4.37m and an additional £5.70m of voluntary hours in kind. As a charity we have no paid employees, which is usually 40% of income in similar charitable entities. Following an increase in charitable donations paid in the year, the total surplus recorded was £0.05m.

In Gratitude

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.

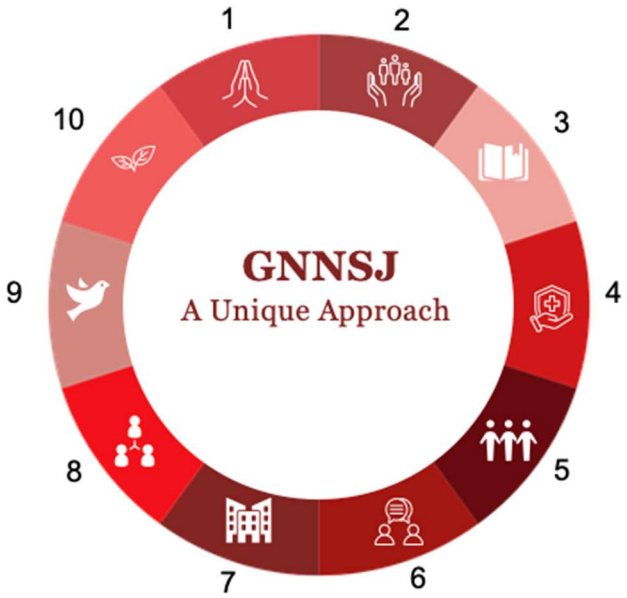
This has been possible with the divine blessings of God Almighty and the continued support, dedication and commitment of our selfless sewadars (volunteers) and sangat (congregation) — may Satguru continue to grace upon us all for continuing His work.

Bhai Sahib (Professor) Mohinder Singh Ahluwalia KSG, OBE

Chair / Spiritual Leader

GNNSJ — A Unique Approach

Selfless Volunteering in Action: from inception 1978 to present 2025/26



1 SPIRITUALITY

- 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

2 CIVIC

- 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

3 EDUCATION

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

4 HEALTH

- 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

5 INTRAFAITH

- British Sikh Consultative Forum; Vaiskhi celebration at the House of Common's
- 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.

6 ADVICE & COUNSELLING

- Continuous advice and counselling
- Open to individuals & community groups

7 INFRASTRUCTURE

- 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

8 INTERFAITH

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

9 FORGIVENESS

- Charter for Forgiveness and Reconciliation
- Religions for Peace - global initiative

10 HERITAGE

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

Specific Initiatives (2025–26)

SPIRITUALITY

- Propagate Sikh Dharam: 2 Annual Sampath Akhand Paaths; 187 Akhand Paaths - Scripture readings; 19 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

ADVICE & COUNSELLING

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

CIVIC ENGAGEMENT

- Parliamentary Under-Secretary of State (Minister for Devolution, Faith and Communities) visited GNNSJ
- Bhai Sahib Ji was invited by Their Majesties The King and Queen to attend a reception for the Heads of Foreign Diplomatic Missions in London and their staff. The reception took place in Windsor Castle

INTRAFAITH

- Bhai Sahib Ji was invited to attend the inaugural 'Manmohan Singh Memorial Lecture series' which took place in the Houses of Parliament complex in London
- A special event was held at the Houses of Parliament honouring the Life of Selfless Service of Bhai Sahib Ji. It was hosted by Member of Parliament - Gurinder Singh Joshan

EDUCATION

- New Nishkam Nursery building was opened 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.

INTERFAITH

- Bhai Sahib Ji visited the Vatican to attend the inaugural Mass of the new Pope, Pope Leo XIV. Bhai Sahib also had a private audience with the new Pope
- Bhai Sahib Ji and the team attended various events marking the 60th Anniversary Nostra Aetate, in Rome

SDGs

- Supporting Divine Onkar Misson in working to eradicate rural poverty in South Asia.
- Nishkam Peace Festival and Community feeding programs held in Kenya, marking 100 years of Kericho Wagon Works.

HEALTH and WELLBEING

- Nishkam Healthcare Trust honoured with the 2025 King's Award for Voluntary Service

HERITAGE and INFRASTRUCTURE

- Kar-Sewa commenced at Takhat Sri Kesgarh Sahib, Anandpur, Punjab
- 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

CHARTER for FORGIVENESS

- Bhai Sahib Ji, Phaldip Singh and Amrik Singh visited Rome to attend the event 'Daring Peace' organised by Sant Egidio
- Bhai Sahib Ji, Amrick Singh and Gopinder Kaur attended the BFLG annual peace service held at Hall of Memory, Centenary Square, Birmingham, on the anniversary of Sept 11th, to publicly acknowledge an ongoing commitment to Peace

Report of the Trustees

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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 (Professor) Mohinder Singh Ahluwalia, KSG, OBE, Chair
- Mr Jarnail Singh Bhinder, Secretary
- Mr Parminder Singh Jhutti
- Mr Sucha Singh
- Mr Jaswinder Pal Singh Chandan

Auditors

TC BSN Limited, 3B Swallowfield Courtyard, Wolverhampton Road, Oldbury, West Midlands, B69 2JG

Structure, Governance and Management

Governing document

The charity’s objects and regulations are governed by its Constitution dated 17 December 1978, as amended on 8 June 2006.

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 in Handsworth, the enhancement of which the organisation has significantly contributed to. New trustees undergo a formal induction process covering the charity's governance, legal duties, and strategic objectives, supplemented by ongoing briefings.

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

Report of the Trustees (continued)

Financial review

During the year the charity secured income of £4.37m (£2.83m donations and £1.54m investment income) and the cost defrayed in the year in delivering the charitable activities and support costs was £4.32m, leaving a surplus of £0.05m. Total reserve funds are £26.3m, which the Trustees consider adequate to support the charity's ongoing objectives.

Governing instrument and objectives

The charity's objects and regulations are governed by its Constitution dated 17 December 1978, as amended on 8 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 instruction 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 as 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 members and the general public.
- Provide all necessary religious services, e.g. Sri Akhand Paath (the 48-hour uninterrupted reading of 1,430 pages of the entire Sri Guru Granth Sahib Ji), Sehaj Paath, Kirtan, Anand Karaj (Sikh religious marriage ceremony) and other religious ceremonies.
- Promote spiritual wellbeing and relieve poverty among its members.
- Receive and give charitable donations wherever deemed necessary.
- Encourage and build capacity for voluntarism through the Five Centres, including the communal kitchen.
- Encourage interfaith and peacebuilding with the promotion of dialogue and the propagation of shared faith values, including internationally the restoration of historic Sikh shrines and 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.

Report of the Trustees (continued)

Investment Policy and Objectives

The charity's principal objective is to uplift humanity through the 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 property portfolio generated rental income of £1.06m. 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 months 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 wellbeing of all humanity.

The charity's constitution was amended on 8 June 2006 for the inclusion of an additional clause, Clause 14, which gives the Trust the power to purchase, lease and sell property, together with the power to borrow money and secure it 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)
- Jaswinder Pal Singh Chandan — Trustee (since 2 January 1993)
- Sucha Singh — Trustee (since 17 December 1978)

Bhai Sahib (Professor) Mohinder Singh Ahluwalia OBE, KSG

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 the official 'Bhai Sahib' title from the Jathedars (senior-most leaders) of the five most sacred Sikh Takhats in India, for selfless service in faith propagation and heritage conservation. Bhai Sahib Ji has served with the Jatha since 1973 — 53 years — and was jointly nominated to lead by his predecessors.

Report of the Trustees (continued)

Bhai Sahib Ji presently holds seven Chairships, eight Patronages, six Trusteeships and thirteen other memberships of various organisations, including Chair and Trustee of the 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 a trustee of Religions for Peace (RfP) International. He is a recipient of the Papal Knighthood of St. Gregory the Great (KSG) and Officer of the Most Excellent Order of the 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 engineering, town planning, housing, appropriate local materials research and policy formulation. Bhai Sahib Ji have further received the following African honours:

- African Interfaith Harmony Award of the Year (United Religions Initiative, Kenya, 2016).
- Honorary Masai Elder by the Narok Masai Council of Elders, (Narok, Kenya, 2024).
- Global Honorary Kipsigis Elder by the Kipsigis Council of Elders, (Kericho, Kenya, 2025).
- African Royal Award (Cape Town, South Africa 2025).
- Institute of African Royalty Honorary Fellowship for peace endeavours (South Africa 2025).

Jarnail Singh Bhinder

Has over forty years of experience 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, and retains a working knowledge of legislation relating to community and neighbourhood issues at local and central level. He has always maintained a helpful interest in community activities and is currently a Governor of schools and a non-executive Director and Trustee of various registered charities in the UK and abroad. He has been an active member of GNNSJ since 1976.

Parminder Singh Jhutti

A self-employed, successful international businessman involved in the import and export of timepieces, watches and clocks. He has been a Trustee and active member of GNNSJ for over 40 years.

Jaswinder Pal Singh Chandan

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

Sucha Singh

A successful self-employed businessman, now retired. He is the oldest-serving Trustee, one of the pioneer members of the Birmingham Sikh community, and has served selflessly for over 42 years.

Public Benefit and Participation

Appointment of Supreme Council Members

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 provides 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 permeates the physical infrastructure so created. Furthermore, the charity involves itself in national initiatives such as Religions for Peace, the Charter for Forgiveness, and the Museum of World's 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, and 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 capacities. Sewa skills provided include: food preparation, Punjabi and Kirtan training, prayer recitation, management, IT, finance, cleaning and construction. The Gurudwara operates on a 24-hours-a-day, 7-days-a-week basis with intensive volunteering, and has a guesstimated global, informal membership base of one million volunteers.

Nishkam Group of Charitable Organisations

- Guru Nanak Nishkam Sewak Jatha
- Marg Sat Santokh Manufacturers Ltd — Nishkam Community Co-operative
- Nishkam Civic Association
- Nishkam School Trust
- Nishkam Security
- Nishkam Healthcare Trust

Centre for Excellence in Spirituality

Faith Practice and Propagation

Prayer services promote spiritual wellbeing 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 (187 held, commencing 7 March), Sehaj Paaths (176 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 18 weddings, 32 funerals and 290 people partaking in the Amrit baptism ceremony.

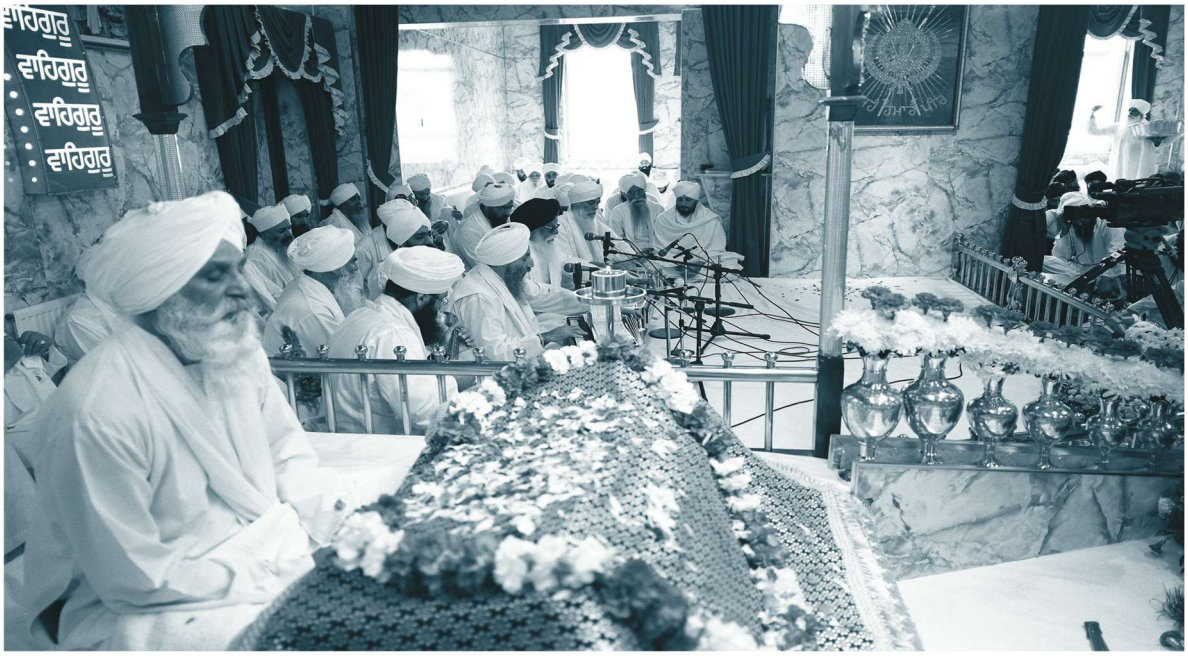
Langar: a free vegetarian meal from the Guru's kitchen is provided 24 hours a day to any devotee or visitor, irrespective of caste, sex or ethnicity. Currently an estimated 26,000 meals are provided weekly, amounting to approximately 1,000,000 meals every year.

Teaching of Scriptures, Sacred Music (Kirtan) and Punjabi

Gurpurab and Vaisakhi Akhand Paath 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, 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.

On the pilgrimage and heritage trip to Kericho, Kenya, 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 2025.

Since September 2025, Nishkam Gurmat School has been engaging with students and parents: lessons produced for key learning areas of Gurmukhi, Gurmat, Sewa, Simran, Kirtan, Sikh Itihaas and Gurbani; a dedicated group of volunteers developing new materials for children's learning and empowerment; over 125 pupils currently registered; and dedicated teachers delivering weekly classes for students learning raag Kirtan vocal, Tanti Saaj and Tabla.



Africa Barsi Smagam 2025

GNNSJ pilgrimage across Africa marking its 50th anniversary and the centenary of Kericho Wagon Works. Peace Charter events were held in Botswana, Kenya, Zambia and South Africa.

















Sustainable Development Goals

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.

19 Dec Divine Onkar Mission. Tarsem Lall from Divine Onkar Mission visited Bhai Sahib Ji; the mission has, since 1991, worked to eradicate poverty and promote social justice.

13 Mar Gaavani Film. World premiere held at the Nishkam Centre. Gaavani is dedicated to celebrating the voice and spirit of the female through her musical journey with the Shabad Guru.

11–16 Aug Kericho, Kenya. Nishkam Peace Festival and community feeding programmes, marking the 100-year anniversary of Kericho Wagon Works.

17–21 Aug Lusaka, Zambia. Hosted by the Guru Nanak Council of Zambia: Akhand Paath Sahib, Amrit Sanchar, interfaith conference, opening of a medical clinic, and Peace Charter meetings.

16–24 Apr GNNSJ pilgrimage to Dubai. The Jatha held an Akhand Paath Sahib and an Amrit Sanchar at the Gurudwara Guru Nanak Darbar, Dubai.

13 May Houses of Parliament. Bhai Sahib Ji was invited to attend the inaugural 'Manmohan Singh Memorial Lecture' series in the Houses of Parliament complex, London.

14 Jul Life of Selfless Service. A special event was held at the Houses of Parliament honouring the Life of Selfless Service of Bhai Sahib Ji, hosted by MP Gurinder Singh Joshan, with many MPs and parliamentarians in attendance.

29 Sep New SGPC offices opened. The Shiromani Gurdwara Parbandhak Committee (SGPC) officially inaugurated its first overseas Coordination Office in Birmingham — nearly 100 years after the SGPC's founding, marking a new era of global connectivity for the Sikh Panth.

16 Nov Jassa Singh Ahluwalia Memorial. Bhai Sahib Ji attended as Special Guest of Honour at the Jassa Singh Ahluwalia (1718–1783) International Memorial Day Celebration in Leicester.

20–22 Feb World Punjabi Conference. Bhai Sahib Ji attended this conference in Amritsar as a keynote speaker and was presented with an honour.

Education

Efforts continue with the vision of values-led multi-faith education: Nishkam School Trust with seven schools across the UK, GNNET with three nurseries across the UK, NCA professional-level education, and the community-focused NSPI Vocational College, Kenya.

3 Oct RE meeting — Prof Jasjit Singh. The Nishkam education team met with Professor Jasjit Singh from Leeds to discuss Religious Education, Sikh Studies and collaboration opportunities to improve resources.

21 Oct Nishkam School trip to Amritsar. A group of students, teachers and volunteers organised and attended an educational pilgrimage to Harmandir Sahib, Amritsar.

5 Nov Keertan at Nishkam High School. A Keertan programme was held in celebration of Guru Nanak Dev Ji's Gurpurab; teachers, students and parents attended, and langar was provided and served by GNNSJ.

1 May BCU senior leadership visits GNNSJ. Professor David Mba, Vice-Chancellor of Birmingham City University (BCU), and Anita Bhalla OBE, BCU's Chair of the Board of Governors, visited the Nishkam Campus for a landmark meeting with leaders from the NCA and the wider Nishkam Group of Charities.

3 Jul Chancellor's Dinner — University of Birmingham. Bhai Sahib Ji and Sarinder Singh Sahota attended the annual Chancellor's Dinner 2025 in The Great Hall, University of Birmingham.

3 Oct BCU — Memorandum of Understanding. Birmingham City University signed a landmark MoU with the NCA, marking the beginning of a formal partnership focused on values-led leadership, widening participation in higher education, and community development.

Civic Engagement in Focus

Highlights from a special event at the Houses of Parliament honouring the Life of Selfless Service of Bhai Sahib (Prof) Mohinder Singh OBE KSG, together with civic visits to GNNSJ during the year.



Special event at the Houses of Parliament honouring the Life of Selfless Service of Bhai Sahib Ji



Richard Parker, West Midlands Mayor, visits GNNSJ



Miatta Fahnbulleh, Parliamentary Under-Secretary of State (Minister for Devolution, Faith and Communities), visits GNNSJ



GNNSJ volunteers

Civic and Health

Civic

During the year there were a number of activities engaging with civil society; highlights are summarised below.

19 Nov Miatta Fahnbulleh MP visited GNNSJ. The Parliamentary Under-Secretary of State (Minister for Devolution, Faith and Communities) visited GNNSJ and the Nishkam Campus for an interactive tour and langar with Bhai Sahib Ji and the Nishkam team.

11 Dec West Midlands Mayor. Richard Parker, West Midlands Mayor, visited the Nishkam Campus to discuss ongoing initiatives and issues in the local area, and possible solutions.

12 Feb Houses of Parliament. Bhai Sahib Ji, Jarnail Singh Bhinder and Amrick Singh Bhabra attended the Indian Community Engagement Seminar regarding Safe and Legal Migration: Protecting Communities through Partnership.

14 Feb Archbishop of Westminster. Bhai Sahib Ji attended the installation event for the new Archbishop of Westminster.

9 Sep Meeting at Downing Street. Bhai Sahib Ji met Joy Johnston, the Prime Minister's Special Adviser for Faith, Communities and Civil Society, followed by a meeting with Gurinder Singh Joshan, MP for Smethwick.

9 Nov Remembrance Sunday. Bhai Sahib Ji represented the Sikh Faith at the National Service of Remembrance 2025 at The Cenotaph, Whitehall, London.

9 Nov Lancaster House, London. Bhai Sahib Ji attended a reception celebrating an outstanding year of UK-India relations, presided over by the Minister for Indo-Pacific, Seema Malhotra MP.

18 Nov King's Dinner, Windsor Castle. Bhai Sahib Ji was invited by Their Majesties The King and Queen to a reception for the Heads of Foreign Diplomatic Missions in London, held at Windsor Castle.

Health

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

14 Jan Nishkam Health meeting. Bhai Sahib Ji and the Nishkam Health team met with a local GP, Dr Bahia, to discuss possible collaboration.

13 Feb Lenchs Trust meeting. Bhai Sahib Ji and Harpal Singh met with Lenchs Trust, an Almshouse Charity for over 500 years, to discuss possible collaboration.

25 Sep Kidney Donation event. Bhai Sahib Ji, Surinder Singh and Bhupinder Singh attended an event during Organ Donation Week, including a new sculpture unveiling at the new Midland Met Hospital.

14 Nov King's Award for Voluntary Service. Nishkam Healthcare Trust was honoured with the 2025 King's Award for Voluntary Service — the MBE for volunteer groups.

A Global Voice for Peace

Bhai Sahib (Prof) Mohinder Singh OBE KSG attends the Inaugural Mass of Pope Leo XIV in Rome, presenting the Charter for Peace, Forgiveness and Reconciliation.



Presenting the Charter for Peace, Forgiveness and Reconciliation



With the President of Ukraine



With the President of Ireland

Interfaith

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

25–27 Apr Funeral of Pope Francis, Rome. Bhai Sahib Ji and a small group of senior volunteers attended the funeral of Pope Francis.

17–20 May Inaugural Mass of Pope Leo XIV, Rome. Bhai Sahib Ji visited the Vatican to attend the inaugural Mass of the new Pope and had a private audience with him. The BBC covered this visit and interviewed Bhai Sahib Ji, sharing it across their global platforms.

8 Sep Birmingham Council of Faiths AGM. Bhai Sahib Ji and Amrick Singh attended the AGM at the Jain Ashram, Handsworth Wood, where Bhai Sahib Ji was awarded the Annual Interfaith Award, presented by Cllr Zafar Iqbal MBE.

20 Oct 60th Anniversary of Nostra Aetate. An event was held at the Nishkam Centre exploring Sikh and Catholic dialogue ahead of the Nostra Aetate anniversary, organised by Pat Whitney in conjunction with the Nishkam Centre.

29–30 Oct 60th Anniversary of Nostra Aetate, Rome. Bhai Sahib Ji and the team attended various events marking the anniversary in Rome.

25 Mar Archbishop of Canterbury. Bhai Sahib Ji travelled to Canterbury to attend the installation of the new Archbishop of Canterbury.

Charter for Forgiveness, Reconciliation & Peacebuilding

Promotion of faith-led virtues and values through the Charter for Forgiveness, Reconciliation & Peacebuilding.

12 Oct A Call to Forgiveness and Reconciliation for Lasting Peace in Gaza. As world leaders met to formally mark the end of the two-year conflict in Gaza, Bhai Sahib Ji delivered a message on the international BBC News Channel, broadcast live to millions across the world, calling for the “moral and spiritual power of forgiveness, to achieve peace” and to seek peace through dialogue.

26–28 Oct Sant’Egidio, Rome. Bhai Sahib Ji, Phaldip Singh and Amrik Singh visited Rome to attend the ‘Daring Peace’ event organised by Sant’Egidio.

19 Dec Prof Andrew Davies. Prof Andrew Davies and Dr Josef Boehle held a meeting with Bhai Sahib Ji and Amrick Singh to discuss ongoing Peace Charter collaboration.

21 Jan Religions for Peace. Bhai Sahib Ji attended the annual Religions for Peace New Year’s Prayer event and delivered a prayer and speech.

5–7 Apr Darbar Event, Barbican Centre, London. Bhai Sahib Ji and family attended ‘Guru Nanak’s Message of Peace through Music’, where Bhai Sahib Ji delivered a keynote address.

3–30 Aug Africa Barsi Smagam 2025. GNNSJ pilgrimage across Africa marking its 50th anniversary and the centenary of Kericho Wagon Works, during which Peace Charter events were held in Botswana, Kenya, Zambia and South Africa.

11 Sep Birmingham Faith Leaders Group — annual Peace Event. Bhai Sahib Ji, Amrick Singh and Gopinder Kaur attended the BFLG annual peace service at the Hall of Memory, Centenary Square, Birmingham, followed by a meeting at the Birmingham Buddhist Vihara.

18–24 Sep World Public Assembly, Moscow. Bhai Sahib Ji and Amrik Singh attended the World Public Assembly, where Bhai Sahib Ji was honoured with the inaugural World Public Recognition Award ‘For Service to Humanity’.

Heritage Conservation

Heritage conservation of the Sikh teachings and historic infrastructure.

14 May **Birmingham Mail interview.** Bhai Sahib Ji and Harpal Singh were interviewed by the Birmingham Mail on GNNSJ's heritage conservation projects and what more needs to happen to further regenerate the area.

14 Jun **Gurmat Education dialogue.** A dialogue event was held at the Nishkam Centre, in collaboration with Baru Sahib, with teachers from across the School Trust and GNNSJ Gurmat Schools in attendance.

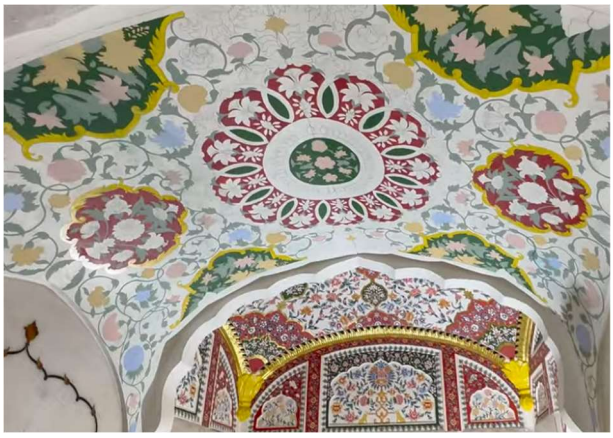
20 Jul **Heritage Conservation conference.** A special conference on heritage conservation and construction projects was held at the Nishkam Centre, showcasing the Jatha's ongoing work in London, Leeds, Birmingham, India and Kenya.

24 Oct **Soho House meeting.** A meeting was held to discuss a new initiative with Birmingham Museums Trust, exploring possible collaboration regarding Soho House.

International Kar Sewa Projects



Sultanpur Lodhi, Punjab, India — GNNSJ Kar Sewa: new construction showcasing 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 and restoration



Takhat Sri Kesgarh Sahib, Sri Anandpur Sahib, Punjab — GNNSJ Kar Sewa: heritage conservation and wider regeneration project



Takhat Sachkhand Sri Hazur Abchalnagar Sahib, Nanded, Maharashtra — GNNSJ Kar Sewa: heritage conservation and restoration

Statement of Trustees' Responsibilities

Year ended 31 March 2026

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, the 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 for ensuring 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 3 October 2026 and signed on its behalf by:



Bhai Sahib (Professor) Mohinder Singh Ahluwalia, KSG, OBE, Chair

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

Year ended 31 March 2026

Opinion

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha (Birmingham) UK (the 'charity') for the year ended 31 March 2026 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 2026 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees' annual report2, 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 we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial

statements themselves. 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

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
- sufficient 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 (set out on page 11), the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

TC Group

TC Group
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Dated 3rd October 2026

Statement of Financial Activities

Year ended 31 March 2026

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

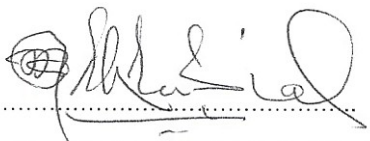
	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments					
Donations and legacies	**4**	2,652,665	168,675	2,821,340	3,532,462
Investment income	**5**	1,544,795	–	1,544,795	1,417,753
Other income	**6**	5,180	–	5,180	2,447
Total income		4,202,640	168,675	4,371,315	4,952,662
Expenditure					
Expenditure on raising funds:					
Investment management costs	**7**	390,518	–	390,518	408,379
Expenditure on charitable activities	**8,9**	3,755,828	168,675	3,924,503	2,983,958
Other expenditure	**12**	8,335	–	8,335	–
Total expenditure		4,154,681	168,675	4,323,356	3,392,337
Net gains on investments	**13**	2,762,977	–	2,762,977	–
Net income and net movement in funds		2,810,936	–	2,810,936	1,560,325
Reconciliation of funds					
Total funds brought forward		23,466,405	–	23,466,405	21,906,080
Total funds carried forward		26,277,341	–	26,277,341	23,466,405

Statement of Financial Position

As at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	18	1,836,477	1,865,669
Investments	19	18,297,981	15,308,985
		20,134,458	17,174,654
Current assets			
Debtors	20	378,969	189,429
Cash at bank and in hand		5,966,808	6,346,760
		6,345,777	6,536,189
Creditors: amounts falling due within one year	21	202,894	244,438
Net current assets		6,142,883	6,291,751
Total assets less current liabilities		26,277,341	23,466,405
Net assets		26,277,341	23,466,405
Funds of the charity			
Unrestricted funds		26,277,341	23,466,405
Total charity funds	23	26,277,341	23,466,405

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2026 and are signed on behalf of the board by:



Bhai Sahib, (Professor) Mohinder Singh Ahluwalia, KSG, OBE, Chair

Statement of Cash Flows

Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	2,810,936	1,560,325
Adjustments for:		
Depreciation of tangible fixed assets	226,803	221,677
Net gains on investments	(2,762,977)	–
Rents from investment properties	(1,390,730)	(1,247,563)
Other interest receivable and similar income	(154,065)	(170,190)
Changes in:		
Trade and other debtors	(189,540)	(111,932)
Trade and other creditors	(41,544)	14,658
Cash generated from operations	(1,501,117)	266,975
Interest received	154,065	170,190
Net cash (used in)/from operating activities	(1,347,052)	437,165
Cash flows from investing activities		
Rents from investment properties	1,390,730	1,247,563
Purchase of tangible assets	(205,945)	–
Proceeds from sale of tangible assets	8,335	–
Purchases of other investments	(226,020)	(1,092,992)
Net cash from investing activities	967,100	154,571
Net (decrease)/increase in cash and cash equivalents	(379,952)	591,736
Cash and cash equivalents at beginning of year	6,346,760	5,755,024
Cash and cash equivalents at end of year	5,966,808	6,346,760

Notes to the Financial Statements

Year ended 31 March 2026

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.

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:

4. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
5. 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.
6. 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.

1. 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.

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.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	2,652,665	168,675	2,821,340

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	3,523,018	9,444	3,532,462

5. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Income from investment properties	1,390,730	1,390,730	1,247,563	1,247,563
Bank interest received	154,065	154,065	170,190	170,190
	1,544,795	1,544,795	1,417,753	1,417,753

6. Other income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Solar power income	5,180	5,180	2,447	2,447

7. Investment management costs

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Property repairs and maintenance charges	2,878	2,878	41,435	41,435
Heat and Light charges	216,028	216,028	193,412	193,412
Water charges	27,011	27,011	19,375	19,375
Security	119,136	119,136	119,462	119,462
Professional fees	–	–	9,863	9,863
Insurance	25,465	25,465	24,832	24,832
	390,518	390,518	408,379	408,379

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Direct costs of charitable activities	3,685,679	168,675	3,854,354
Support costs	70,149	–	70,149
	3,755,828	168,675	3,924,503

	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
	2,974,514	9,444	2,983,958

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Direct costs of charitable activities	1,051,960	2,802,394	42,868	3,897,222	2,965,091
Governance costs	–	–	27,281	27,281	18,867
	1,051,960	2,802,394	70,149	3,924,503	2,983,958

1. Analysis of support costs

	Charitable activities £	**Total 2026 £**	Total 2025 £
General office	37,806	37,806	8,462
Finance costs	1,256	1,256	–
Travel and motor expenses	3,806	3,806	5,297
	42,868	42,868	13,759

11. Analysis of donations and grants

	2026 £	2025 £
Donations to institutions		
GNNSJ Kenya	787,600	636,858
GNNSJ India	427,991	585,000
GNNSJ Leeds	1,139,000	260,780
Nishkam Civic Association	200,000	200,000
Birmingham University	–	18,000
Nishkam Healthcare Trust	38,750	38,750
Kalgidhar Trust	133,053	60,000
Donations to Other Institutions	10,000	58,300
Sangat Trust	66,000	31,750
	2,802,394	1,889,438
Educational Grants		
Educational Grants	–	7,429
Total grants	2,802,394	1,896,867

Donations to Other Institutions consists of £10,000 to Guru Nanak Nishkam Education Trust.

12. Other expenditure

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Loss on disposal of tangible fixed assets held for charity's own use	8,335	8,335	–	–

13. Net gains on investments

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Gains/(losses) on investment property	2,762,977	2,762,977	–	–

14. Net income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	226,803	221,677
Loss on disposal of tangible fixed assets	8,335	–

15. Auditors' remuneration

	2026 £	2025 £
Fees payable for the audit of the financial statements	6,900	5,750

16. Staff costs

The Trust is managed by volunteers and as such has no paid employees. Therefore, no employee received benefits of more than £60,000 during the year (2025: £nil).

The average head count of employees during the year was Nil (2025: Nil).

17. 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.

18. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2025	4,582,826	599,991	25,225	5,208,042
Additions	178,849	27,096	–	205,945
Disposals	(63,167)	(23,904)	–	(87,071)
At 31 March 2026	4,698,508	603,183	25,225	5,326,916
Depreciation				
At 1 April 2025	2,926,094	397,040	19,239	3,342,373
Charge for the year	203,304	22,002	1,497	226,803
Disposals	(63,168)	(15,569)	–	(78,737)
At 31 March 2026	3,066,230	403,473	20,736	3,490,439
Carrying amount				
At 31 March 2026	1,632,278	199,710	4,489	1,836,477
At 31 March 2025	1,656,732	202,951	5,986	1,865,669

19. Investments

	Investment properties £	Investment in associate £	**Total £**
Cost or valuation			
At 1 April 2025	15,308,984	1	15,308,985
Additions	226,019	–	226,019
Fair value movements	2,762,977	–	2,762,977
At 31 March 2026	18,297,980	1	18,297,981
Impairment			
At 1 April 2025 and 31 March 2026		–	–
Carrying amount			
At 31 March 2026	18,297,980	1	18,297,981
At 31 March 2025	15,308,984	1	15,308,985

Investment properties

Investment properties are measured at market value. A valuation was conducted by a qualified external valuation specialist for the year ended 31 March 2026. The trustees have reviewed the report and consider the valuation to be appropriate given the uplift is supported by an increase in rent and improvement in market conditions.

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

20. Debtors

	2026	2025
	£	£
Trade debtors	–	14,502
Prepayments and accrued income	18,711	23,603
Other debtors	360,258	151,324
	–	–
	378,969	189,429

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

	2026	2025
	£	£
Other debtors	153,981	–

21. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	125,644	131,504
Accruals and deferred income	66,125	101,419
Social security and other taxes	11,125	11,515
	202,894	244,438

22. Deferred income

	2026	2025
	£	£
At 1 April 2025	57,714	87,556
Amount released to income	(57,714)	(87,556)
Amount deferred in year	55,625	57,714
At 31 March 2026	55,625	57,714

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	Gains and losses	At 31 March 2026
	£	£	£	£	£
General funds	23,466,405	4,202,640	(4,154,681)	2,762,977	26,277,341

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

Restricted funds

	At 1 April 2025	Income	Expenditure	Gains and losses	At 31 March 2026
	£	£	£	£	£
India Heritage Conservation Projects	–	168,675	(168,675)	–	–

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
India Heritage Conservation Projects	–	9,444	(9,444)	–	–

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

24. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	1,836,477	1,836,477
Investments	18,297,981	18,297,981
Current assets	6,345,777	6,345,777
Creditors less than 1 year	(202,894)	(202,894)
Net assets	26,277,341	26,277,341

	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

25. Analysis of changes in net debt

	At 1 Apr 2025 £	Cash flows £	**At 31 Mar 2026 £**
Cash at bank and in hand	6,346,760	(379,952)	5,966,808

26. 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 and 17 to 19 Soho Road held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK. Guru Nanak Nishkam Education Trust and Guru Nanak Nishkam Sewak Jatha (Birmingham) UK also have a common subsidiary in Nishkam Security Limited and in which Bhai Sahib Mohinder Singh Ahluwalia is a Patron.

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 was a patron and chairman since 1 April 2026. Nishkam Civic Association operates from leased premises at 6 Soho Road, a freehold held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK. Nishkam Civic Association and Guru Nanak Nishkam Sewak Jatha (Birmingham) UK also have a common subsidiary in Nishkam Security Limited.

Nishkam Healthcare Trust

A charity which shares 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 is a trustee.

Transactions that occurred with related parties are as follows;

	2026	2025
	£	£
During the year the charity purchased the following goods or services:		
Nishkam Security Limited	248,928	249,254
Nishkam Pharmacy Limited	–	5,564
Sangat TV Limited	12,459	1,693

	2026 £	2025 £
During the year the charity made the following donations:		
Guru Nanak Nishkam Sewak Jatha Leeds	1,139,000	260,780
Nishkam Civic Association	200,000	200,000
Nishkam Healthcare Trust	38,750	38,750
Sangat Trust	66,000	31,750
Guru Nanak Nishkam Education Trust	10,000	–

	2026 £	2025 £
During the year the charity received the following rent and service charges:		
Guru Nanak Nishkam Education Trust	94,741	71,341
Nishkam Healthcare Trust	38,750	38,750
Nishkam School Trust	306,819	302,319
Sangat Trust	51,000	15,750
During the year the charity received the following donations:		
Marg Sat Santokh Manufacturers Ltd	18,476	18,112
Sangat Trust	2,084	9,444
Nishkam Security	32,448	72,966
Guru Nanak Nishkam Sewak Jatha London	162,009	-

At the year end, £173,433 (2025: £nil) was due to the charity from Nishkam Healthcare Trust. The balance carries interest at 1%, and is repayable over 10 years to 2035.

At the year end, the charity owed £10,118 (2025: £nil) to Nishkam Security Limited.

27. Controlling party

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

“Nanak Nam Chardi Kala, Tere Bhane Sarbat Da Bhala”

Through the Guru’s Grace and Word of God, we pray for the wellbeing of all humanity.

Guru Nanak Nishkam Sewak Jatha — Charity number: 508470
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