



REGISTERED CHARITY NUMBER: 1154295

Prime Accountants  
Charter House  
161 Newhall Street  
Birmingham  
West Midlands B3 1SW

# ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 2022 - 2023



*Caring with Compassion, Helping with Humility, Listening with Love*

### **Mission Statement**

Introducing an innovative approach to healthcare by infusing faith-inspired, values-led care into clinical practice, resulting in prevention, healing and patient empowerment; improving health and wellbeing of the community

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<b>CONTENTS</b>	<b>Pages</b>
Nishkam Healthcare Trust's Approach	4
Trustees' Report	5 to 6
Nishkam Pharmacy	7
Nishkam Dental Care	8 to 9
Nishkam Mental and Emotional Wellbeing	10
Events at Nishkam Healthcare Centre	11
Trustees Responsibilities Statement	12
Independent Auditor's Report	13 to 16
Consolidated Statement of Financial Activities	17
Consolidated Balance Sheet	18
Consolidated Cash Flow Statement	19 to 20
Notes to the Consolidated Financial Statements	21 to 30

### A Unique Approach

The Nishkam Healthcare Trust brings together experienced medical professionals who are passionate about serving their community. The emphasis is placed around lovingly listening to the concerns of people, and striving to address the root cause of disease through emphasis on prevention and patient empowerment, whilst still offering treatment where this is needed. The incorporation of faith-inspired values with medical care practices creates a holistic approach to healing and the long term wellbeing of the community.

Selfless service for the greater good underpins the work being delivered within the organisation. It is a self-reliant, self-helping, community-led initiative, which aims to reduce the burden upon the government and public institutions, including the NHS. It has been delivering services and collaborating with community orientated organisations in order to support the health needs of the local area at time when public institutions face the pressures of increasing patient care demands and declining resource availability.

Health professionals are expected to act and deliver with:

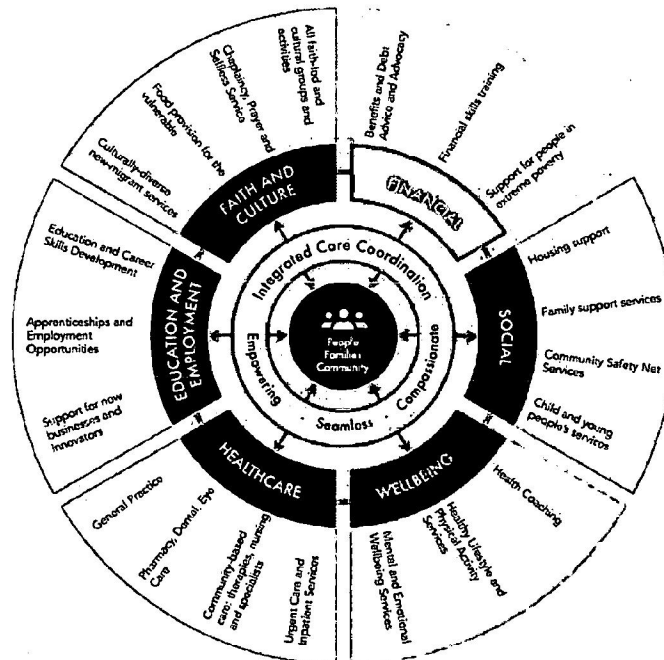
- Compassion
- Benevolence (inclination to perform kind, charitable acts)

Our future model is based around an integration of services focussing on a high quality of care, delivered with compassion and benevolence.

- Humility and tolerance
- Altruism (selflessness)
- Professionalism and Clinical Excellence

A key part of the mind-set is to strive for 'Sarbat da Bhalla' - the goodwill, good wishes and welfare of all.

1. Values-based healthcare gives importance to the healthcare journey as well as the objective health outcomes, thereby helping to provide a holistic approach to wellbeing and the relief of sickness.
2. The ethos of volunteering encourages and enables the community to contribute to the caring for vulnerable groups including the elderly and young.
3. Builds capacity of individuals, families and local communities to be self-sufficient
4. Empowering and cultivating an interest in patients and the public to lead healthy lives through working with them on health education and ill-health prevention.
5. Caring with dignity, respect and humility for all those who need it regardless of background, race, religion or culture.



Nishkam Healthcare Trust was registered as a charity in 2012. The Trust aims to serve the local community and address health inequalities through the approach described above. This community-led initiative provides a platform for cultural sensitivity and bespoke local healthcare solutions through collaboration with neighbouring stakeholders.



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## TRUSTEES' REPORT

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

### Incorporation

The charitable company was incorporated on 21 December 2012

### Registered Company number

08339604 (England and Wales)

### Registered Charity number

1154295

### Principal Address

18 -20 Soho Road Handsworth Birmingham B21 9BH

### Trustees

Mr Ranjit Sondhi  
Dr Brinder Singh Mahon  
Prof Steve Fields  
Dr Sarabjit Singh Chandan  
Dr Manvir Kaur Hayer  
Mr Paul Warwick Jennings

### Auditors

Prime Accountants  
Charter House  
161 Newhall Street  
Birmingham  
West Midlands B3 1SW

## 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.

### 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

### Investment policy and objectives

The Charity's principal initial objective is to facilitate the provision of personalised, culturally-sensitive healthcare and its investment policy is to defray the income received in providing investment in Nishkam Pharmacy Limited and Nishkam Dental Care Limited.

The charity does not propose to build a substantial investment portfolio as the funds raised are to be expected as achieving the objectives of the charity.

### Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of senior staff is reviewed annually and normally increased in accordance with average earnings

## OBJECTIVES AND ACTIVITIES

### Significant activities

The principal activities during the year included the support of the relief of sickness and the preservation of health and wellbeing among the local community, including proactive volunteering during the months of lockdown. Further activity included the extension of the Nishkam Healthcare Centre to now include 23 Soho Road as well.

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### Trustees

**Ranjit Sondhi CBE**, Has served extensively on national regulatory and governing bodies including the Commission for Racial Equalities, the BBC, the National Gallery, the Criminal Cases Review Commission and Guide Dogs for the Blind. He was Chair of the former Heart of Birmingham PCT, vice-chair of the former Sandwell and West Birmingham Clinical Commissioning Group (CCG), and lay member of the former Black Country and West Birmingham CCG. He is also a senior lecturer at the University of Birmingham.

**Professor Steve Field CBE**, Chair at Walsall Healthcare NHS Trust and a Trustee for Pathway Healthcare for Homeless People. He has served as Chief Inspector of General Practice, Primary Medical Services and Integrated Care at the Care Quality Commission (CQC). He has held several board positions in the NHS including, Deputy National Medical Director at NHS England, Regional Postgraduate Dean for NHS West Midlands and Chairman of the NHS Inclusion Health Board at the Department of Health, Chairman of The Royal College of GPs, and has been a faculty member at the Harvard Macy Institute of Harvard University in the USA. He has been awarded a number of honorary degrees and also holds academic appointments at the University of Birmingham and the University of Warwick.

**Dr Brinder Singh Mahon OBE** Consultant Radiologist, at the University Hospitals Birmingham NHS Foundation Trust, and CEO of the board for the Nishkam School Trust.

**Dr Sarabjit Singh Chandan, MBBS** A locum general practitioner, past director of a GP locum agency.

**Dr Manvir Kaur Hayer MBChB, PhD** Consultant nephrologist at the University of Birmingham

**Mr Paul Warwick Jennings, CEO at NHS Warwickshire** Has >40 years of experience across a range of NHS organisations, including critical care and services for older people, was made a Fellow of the Faculty of Public Health in 2010 for his work to address inequality in health and social care. He supported the ExtraCare

Charitable Trust, which offers unique lifestyle opportunities for care and residential home residents for ten years, with three years as Chair. He led the Chief Executive's Group for Health and Local Government across Birmingham and Solihull, and was at the forefront of a merger of three Clinical Commissioning Groups to create the largest CCG (now BSOL ICS) in England. In addition, he is the present Chair of Hospice UK, and a director at St Giles Hospice, and Welcome Wellbeing CIC.

### ACHIEVEMENT AND PERFORMANCE FINANCIAL REVIEW

#### Reserves policy

The present level of funding is adequate to support the continuation of the current activities.

#### Principal funding sources

During the period the Charity generated income of £439,445, including £75,339 from room hire, rental and service charges and £30,000 in donations from Guru Nanak Nishkam Sewak Jatha (Birmingham).

The Charity expensed a total of £145,512, leaving a surplus of £293,933.

Total reserves at the balance sheet date were £630,744, which the Trustees consider to be adequate to continue the Charity's ongoing objectives

#### Public benefit

NHT carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who attend the NHT site and the wider communities it serves. The specific benefits for the public may be summarised in the following way.

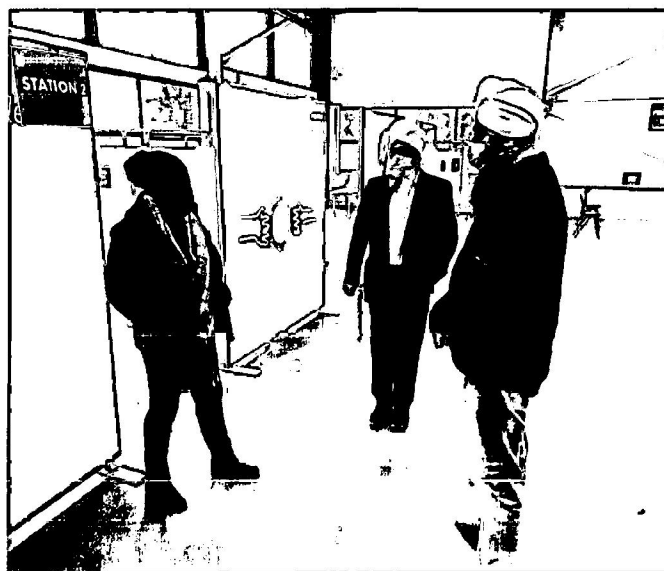
### **NISHKAM PHARMACY**

COVID-19 negatively impacted the day-to-day business of the pharmacy. Since the pandemic the team have worked consistently hard pharmacy have increased prescription from 6853 to 8772 items per month. This includes over-the-counter items, as well as home deliveries and care homes. The pharmacy continues to prioritise health promotion. They work closely with the wider health team to offer health screening events with free blood pressure checks, blood glucose checks, BMI checks as well as answer general health queries on healthy lifestyle.

The pharmacy continues to grow its niche in substance abuse. The team are working closely with Crime, Grow and Live which is a national health and social charity, that helps with challenges including drugs and alcohol. This is especially important in Handsworth where there is a substantial proportion of people dependent on illicit substances and who need support to wean of this. The pharmacy is also continuing to focus on minor ailments services. In addition the team have worked closely with local GPs in the past year linking rapid access to cardiovascular disease treatment following pharmacy Blood Pressure health checks in high risk/hard to reach population.

### **NISHKAM COVID VACCINATION**

Since the start of the COVID -19 pandemic, Nishkam pharmacy has been vaccinating the public and health & social workers under a Local Enhanced Service. To date the over 43,000 vaccinations have been given in total to people spanning 17 different ethnic groups. Sixty nine percent pf the people we have vaccianted are from the BAME community. We hope to patrticipate in the COVID-19 booster programme for spring and autumn 2023.



### NISHKAM DENTAL CARE

Nishkam Dental care (NDC) is unique private health care service. A service that is run by Volunteer dentists who dedicate their time and expertise to provide high quality expert dental care for our patients. To date the team have seen 756 patients.

In line with the values of the Nishkam Healthcare Trust, NDC is a not-for-profit service and with its unique and innovative operational model, the service offers patients access to high quality dental care at a budget that suits them.

Although a fee structure does exist, patients are given the choice to contribute what they feel they can afford. Regardless of the fee contribute, the treatment is always carried out to the highest of standards.

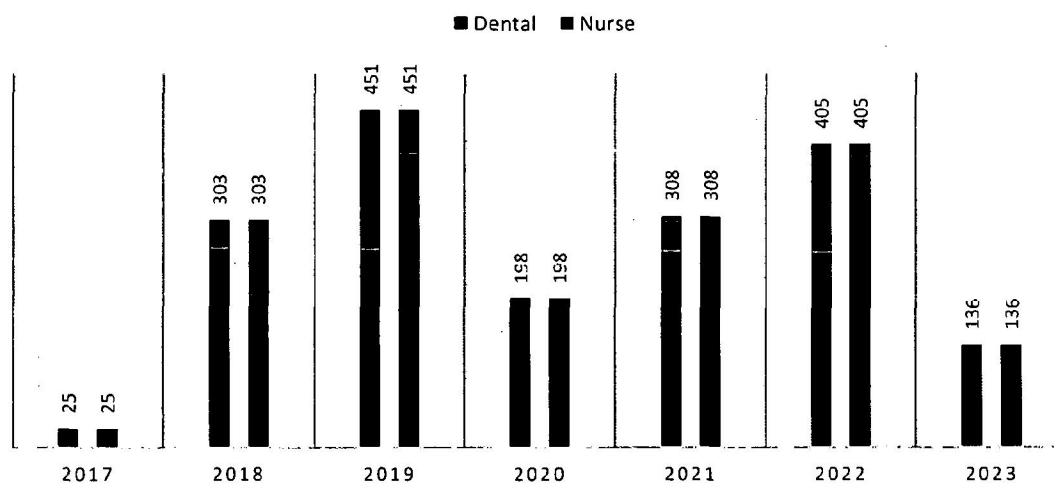
The benefits of bilingual dental team allow accessibility to dental care, patients can communicate with the dentist which increases a sense of trust, familiarity, feeling relaxed, less anxious and to reach out to patient's needs.

As part of the Nishkam Integrated Care Model the team work alongside other healthcare professionals to highlight where poor oral health may be a sign of, or potential lead to other forms of illness such as heart disease and diabetes. Improving patients' oral health will in turn improve their overall health.

The team have served patients referred from other community-based organisations, such as Newbiggin Community Trust, a place that provides a place of welcome, inclusion and social cohesion for neighbours in Winson Green and Handsworth area a rehabilitation for the homeless. This demonstrates a person-centred approach, caring with compassion doing Par-Upkar and partnership working with other organisations.

The Dental service continues to operate on the weekends only, with a team of 7 volunteers dentist, 2 employed nurses and 2 admin staff. The staff continue to dedicate their time and efforts to provide a very high level of care at affordable price scale in local deprived area and further more and participate in Health Awareness Day, giving general advice and care. The teams commitment and self-service is admirable, staff continuing to commute from long -distance such as London, Solihull, to Handsworth.

### DENTIST & NURSE VOLUNTEER HR FROM 2017 TO 31ST APRIL 2023



The team continue to grow by recruiting more Dentist volunteers and continue to provide high quality expert dental care for our patients.

Dentists volunteering their time at Health Awareness programs held.



Feeling low or anxious?  
Speak to one of our counsellors

Minor ailments

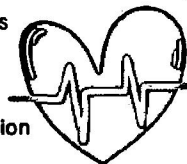
Blood pressure checks

Weight checks and  
dietary advice

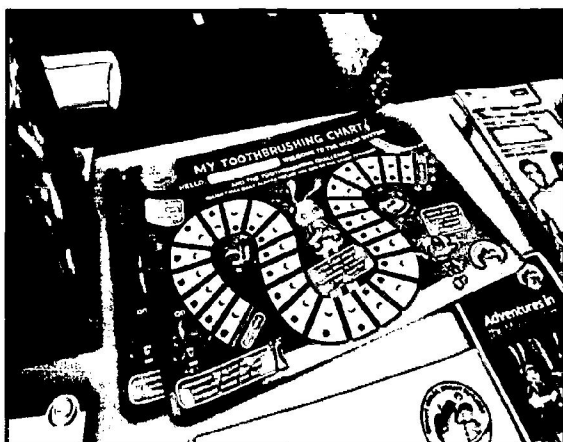
Free health checks

Advice about medication

Free dental advice



Find out more at  
[www.nishkamhealthcaretrust.com](http://www.nishkamhealthcaretrust.com)  
Address: 21-23 Soho Road, Birmingham  
B21 9SN



### **NISHKAM MENTAL AND EMOTIONAL WELLBEING SERVICE**

To offer values-led mental and emotional wellbeing support in a culturally sensitive environment to anyone in need, striving to reduce health inequalities and help address the increase in mental health presentations in the health and social care system.

#### **Services**

- A Listening Ear Service for adults currently conducted via telephone.
- Adult Counselling for those requiring more structured and longer-term support.
- Care Connecting to welfare, housing, and financial support as well as other services offered across Nishkam campus.
- Collaboration and Partnership work with community, healthcare and NHS organisations.

The service has shown great demand for the service and potentially increase the service from 4 days to 5 days to meet the demand for the community. The NMEWS have ongoing collaboration work with local mental health agencies and stake holders as well as other initiatives to implement the Long-Term Community Mental Health Transformation Plan.

#### **Children's Wellbeing Pilot**

From the Adult NMES service this had led to develop a health and social care integrated pilot for Children and Young People across Nishkam campus. NHT and Nishkam School partnered to tackle pupil and parent wellbeing at a time of increased levels of difficulties and wellbeing concerns. Initially, the group had intended to develop group therapeutic support and 1-1 counselling support for pupils as well as psycho-education for parents.

Given the long-term aims of this work, it was decided that this process would start with a 5-week pilot focused solely on group therapeutic support aimed at school pupils at Nishkam Primary School.

#### **Parent Feedback Survey**

All those that completed the Parent Feedback Survey, wanted the project to continue moving forward.

NHC successful in stage 3 funding project to deliver in raising awareness on Living kidney donation and other health inequalities.

#### Nishkam Health Awareness Day Saturday 16th April 2022



Significant reach of the audiences present at the events where living kidney donation was being promoted. Throughout the project, promoted with 'champions' – whether these are faith leaders or senior members of the community – to pass on information to their friends and families around living kidney donation.



The core focus on our campaign, was to reach, in large proportions, members of our local communities with accurate messaging around living kidney donation, whether through person, social media or in a virtual environment.

#### Walsall stadium – 28<sup>th</sup> May 2022

Health advice given and health checks conducted. A team of 10 clinicians volunteered together to deliver general dental advice and information, conduct blood pressure check, and raise awareness about living kidney donation. Together, they volunteered a total of 51 hours.



#### King Edwards Handsworth School - 15<sup>th</sup> July 2022

Public community safety meeting at King Edwards Handsworth School – Rose hill NHS -Blood Transplant attended and did a talk around living kidney awareness. Nishkam healthcare team distributed Living Kidney Disease leaflets and twitter feeds. 400 people attended.



#### Queen Baton relay at Nishkam center - 28th July 2022

Queen Baton relay at Nishkam center over 500 people attended raised awareness around living kidney organ awareness, done free blood pressure checks.



#### Breast feeding week 3rd August 2022



#### Crime Grow Live event 13th October 2022

Working towards eliminating hepatitis



**NISHKAM HEALTHCARE TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**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".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

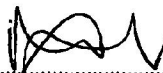
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Prime, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 October 2023 and signed on the board's behalf by:



Trustee

M. K. Hayer



**NISHKAM HEALTHCARE TRUST**  
**Independent Auditor's Report**  
**for the year ended 31 March 2023**

**Opinion**

We have audited the financial statements of Nishkam Healthcare Trust (the 'charitable company') and its subsidiaries ("the group") for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities (including Income & Expenditure Account), the Consolidated and Charity Balance Sheets, the Consolidated Cash Flow Statement, and the related notes to the financial statements, 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 Financial Reporting Standard 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 group's and charity's affairs as at 31 March 2023, and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISA's (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 group and 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 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 Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Consolidated Financial Statements, other than the financial statements and our auditor's report thereon.

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.

**NISHKAM HEALTHCARE TRUST**  
**Independent Auditor's Report**  
**for the year ended 31 March 2023**

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements

**Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees

**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 group's and 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 group or the charity or to cease operations, or have no realistic alternative but to do so.

**Our 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:

**NISHKAM HEALTHCARE TRUST**  
**Independent Auditor's Report**  
**for the year ended 31 March 2023**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC and other relevant parties.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

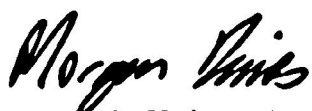
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**NISHKAM HEALTHCARE TRUST**  
**Independent Auditor's Report**  
**for the year ended 31 March 2023**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of report**

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 trustees as a body for our audit work, for this report, or for the opinions we have formed.



**Morgan Davies FCA (Senior Statutory Auditor)**  
For and on behalf of Prime Chartered Accountants  
Statutory Auditors  
161 Newhall Street  
Birmingham  
B3 1SW

Date **23/10/2023**

**NISHKAM HEALTHCARE TRUST**  
**Consolidated Statement of Financial Activities (including Income & Expenditure Account)**  
**for the year ended 31 March 2023**

		<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
		<b>Group</b>	<b>Group</b>	<b>Charity</b>	<b>Charity</b>
		<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from donations and legacies</b>					
Donations		<b>30,000</b>	30,000	<b>348,700</b>	30,000
<b>Income from other trading activities</b>					
Commercial trading operations		<b>1,268,599</b>	1,529,194	-	-
Rental Income	2	<b>60,670</b>	56,501	<b>75,339</b>	115,382
Other income		<b>15,478</b>	15,954	<b>15,406</b>	15,000
<b>Total Income</b>		<b>1,374,747</b>	1,631,649	<b>439,445</b>	160,382
<b>Expenditure</b>					
Raising funds: Commercial trading operations		<b>1,240,001</b>	1,149,221	-	-
Charitable activities	4	<b>145,512</b>	165,399	<b>145,512</b>	165,399
<b>Total expenditure</b>		<b>1,385,513</b>	1,314,620	<b>145,512</b>	165,399
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>(10,766)</b>	317,029	<b>293,933</b>	(5,017)
<b>Reconciliation of funds:</b>					
Fund balance brought forward		<b>825,171</b>	508,142	<b>336,811</b>	341,828
<b>Total funds carried forward</b>		<b>814,405</b>	825,171	<b>630,744</b>	336,811

**Continuing Operations**

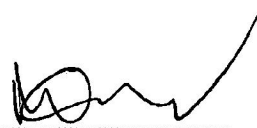
All income and expenditure have arisen from continuing activities.

**NISHKAM HEALTHCARE TRUST**  
**Consolidated Balance Sheet**  
**for the year ended 31 March 2023**

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Fixed Assets</b>					
Intangible assets	11	-	740	-	-
Tangible assets	12	80,163	87,032	5,491	2,604
Investments	13	-	-	186,991	186,991
		<u>80,163</u>	<u>87,772</u>	<u>192,482</u>	<u>189,595</u>
<b>Current Assets</b>					
Stocks	14	47,281	49,412	-	-
Debtors	15	267,063	265,051	98,224	41,422
Cash at bank and in hand		<u>710,279</u>	<u>671,752</u>	<u>462,930</u>	<u>181,061</u>
		<u>1,024,623</u>	<u>986,215</u>	<u>561,154</u>	<u>222,483</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(288,255)</u>	<u>(246,013)</u>	<u>(122,892)</u>	<u>(75,267)</u>
<b>Net Current assets</b>		<u>736,368</u>	<u>740,202</u>	<u>438,262</u>	<u>147,216</u>
<b>Provision for liabilities</b>		<u>(2,126)</u>	<u>(2,803)</u>	-	-
<b>Current assets less total liabilities</b>		<u>734,242</u>	<u>737,399</u>	<u>438,262</u>	<u>147,216</u>
<b>Net assets</b>		<u>814,405</u>	<u>825,171</u>	<u>630,744</u>	<u>336,811</u>
<b>Funds</b>					
Unrestricted funds	18/19	<u>814,405</u>	<u>825,171</u>	<u>630,744</u>	<u>336,811</u>
<b>Total funds carried forward</b>					

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on 18 October 2023 and were signed on its behalf by:

  
 .....  
 Trustee

M.K. Hayer

**NISHKAM HEALTHCARE TRUST**  
**Consolidated Cash Flow Statement**  
**for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<b>44,173</b>	323,784
Tax paid		-	-
Government Grant		-	940
<b>Net cash from operating activities</b>		<b>44,173</b>	324,724
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<b>(5,646)</b>	(4,712)
Sale of tangible fixed assets		-	-
<b>Net cash from investing activities</b>		<b>(5,646)</b>	(4,712)
<b>Increase/(decrease) in cash and cash equivalents</b>	2	<b>38,527</b>	320,012
Cash and cash equivalents at the beginning of the reporting period		<b>671,752</b>	351,740
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>710,279</b>	671,752

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Cash Flow Statement**  
**for the year ended 31 March 2023**

**1. Reconciliation of net income to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>(10,766)</b>	<b>317,029</b>
<b>Adjustments for:</b>		
Tax charge in subsidiaries	<b>(677)</b>	<b>1,704</b>
Depreciation charges	<b>13,255</b>	<b>12,792</b>
Decrease/(increase) in stocks	<b>2,131</b>	<b>(6,982)</b>
Decrease/(increase) in debtors	<b>(2,012)</b>	<b>(37,421)</b>
(Decrease)/increase in creditors	<b>42,242</b>	<b>37,602</b>
Government Grants	<b>-</b>	<b>(940)</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b><u>44,173</u></b>	<b><u>323,784</u></b>

**2. Analysis of movement in net cash**

	<b>Start of year</b>	<b>Cashflow</b>	<b>At the end of year</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	<u>671,752</u>	<u>38,527</u>	<u>710,279</u>



**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statements**  
**for the year ended 31 March 2023**

**1. Accounting Policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity as defined by FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The functional and presentational currency is the Pound Sterling (£).

**Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line-by-line basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Commercial turnover arises from the sale of preparing, dispensing, and reviewing of drugs and other clinical services. Turnover is recognised at the fair value of consideration at point of sale.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost

**Taxation**

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

**Fund accounting**

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

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

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

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**Accounting Policies - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Stock**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Income and expenditure account**

The Statement of Financial Activities discloses the identical information of the Income and Expenditure Account and as such no Income and Expenditure Account has been prepared.

**Going Concern**

The accounts have been prepared on the basis of being a going concern as outlined in the Trustees' annual report.

**Basic financial assets**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Basic financial liabilities**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank overdrafts, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised costs using the effective interest method.

**Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Statement of Financial Activities.

**Donated Services**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised. Please refer to the Trustee's annual report for more information about their contribution.

**Investments**

Investments are a form of basic financial instruments and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Allocation and apportionment of costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**3. Income from Rental**

	2023 £	2022 £
Room rentals received	<u>60,670</u>	<u>56,501</u>

**4. Income earned from other activities**

The charitable trust wholly owned trading subsidiaries are as follows:

Nishkam Pharmacy Limited, is incorporated in the United Kingdom (company number 08341597)

Nishkam Dental Care Limited (company number 09520055)

The summary financial performances of the subsidiaries alone are:

**Nishkam Pharmacy Limited:**

	2023 £	2022 £
<b>Turnover</b>	<b>1,225,087</b>	967,581
Cost of sales	<u>872,396</u>	<u>717,468</u>
<b>Gross Profit</b>	<b>352,691</b>	250,113
Administration expenses	<u>376,149</u>	<u>483,128</u>
	<b>(23,458)</b>	(233,015)
Other operating income	<u>39,451</u>	<u>558,270</u>
<b>Operating Profit and Profit before Taxation</b>	<b>15,993</b>	325,255
Tax on profit	<u>394</u>	<u>(1,871)</u>
<b>Profit after tax</b>	<b>16,387</b>	323,384
Donation to NHT	<u>318,700</u>	-
<b>Retained in Subsidiary</b>	<b><u>(302,313)</u></b>	<u>323,384</u>

**The net assets and liabilities of the subsidiaries were:**

Fixed assets	62,596	68,090
Current assets	464,584	766,868
Current liabilities	<u>(175,153)</u>	<u>(180,223)</u>
Total assets less current liabilities	<b>352,027</b>	654,735
Provisions for liabilities	<u>(2,233)</u>	<u>(2,628)</u>
Net assets	<u>349,794</u>	<u>652,107</u>
Aggregate share capital and reserves	<u>349,794</u>	<u>652,107</u>

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**Income earned from other activities - continued**

**Nishkam Dental Care Limited:**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	<b>26,885</b>	<b>16,411</b>
Cost of sales	<u>8,072</u>	<u>834</u>
<b>Gross Profit</b>	<b>18,813</b>	<b>15,577</b>
Administration expenses	<u>21,482</u>	<u>18,022</u>
<b>Operating Profit and Profit before Taxation</b>	<b>(2,669)</b>	<b>(2,445)</b>
Government Grants	-	940
Tax	<u>283</u>	<u>167</u>
<b>Retained in subsidiary</b>	<b><u>(2,386)</u></b>	<b><u>(1,338)</u></b>

**The net assets and liabilities of the subsidiaries were:**

Fixed assets	<b>12,076</b>	<b>17,078</b>
Current assets	<b>26,342</b>	<b>22,294</b>
Current liabilities	<u>(17,560)</u>	<u>(15,953)</u>
Total assets less current liabilities	<b>20,858</b>	<b>23,419</b>
Provisions for liabilities	-	<u>(175)</u>
Net assets	<u><b>20,858</b></u>	<u><b>23,244</b></u>
Aggregate share capital and reserves	<u><b>20,858</b></u>	<u><b>23,244</b></u>

**5. Analysis of expenditure on charitable activities**

	<b>Management</b>	<b>Governance cost</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support costs	<b>43,881</b>	-	<b>43,881</b>
Premises costs	<b>52,053</b>	-	<b>52,053</b>
Governance costs	-	<b>5,700</b>	<b>5,700</b>
Staff costs	<u><b>43,878</b></u>	-	<u><b>43,878</b></u>
<b>Total</b>	<u><b>139,812</b></u>	<u><b>5,700</b></u>	<u><b>145,512</b></u>

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**6. Analysis of governance and support costs**

	Administration	Governance cost	Totals
	£	£	£
Audit fees	-	5,700	5,700
Accountancy fees	1,698	-	1,698
Cleaning	4,115	-	4,115
Security costs	8,897	-	8,897
Repairs & renewals	14,735	-	14,735
Professional fees	3,000	-	3,000
Administration	8,678	-	8,678
Depreciation	2,758	-	2,758
<b>Total</b>	<b>43,881</b>	<b>5,700</b>	<b>49,581</b>

**7. Group Net (Expenditure)/Income**

Net (expenditure)/income is stated after charging:

	2023	2022
	£	£
Auditor's remuneration	11,680	12,700
Depreciation - owned assets	12,514	11,904
Computer software amortisation	740	888
<b>Total</b>	<b>24,934</b>	<b>25,492</b>

**7. Group staff costs**

	2023	2022
	£	£
Wages and salaries	219,178	189,668
Social security costs	8,425	9,732
Pension costs	3,292	2,894
<b>Total</b>	<b>230,895</b>	<b>202,294</b>

No employees had employee benefits in excess of £60,000 (2022: £60,000).

The key management of the parent charity, the Trust, comprises of the trustees and the business development officer. The total employee benefits of the key management personnel of the Trust was £20,767 (2022: £20,767)

The key management personnel of the group comprise those of the Trust and the key management personnel of its wholly owned subsidiaries. The key management personnel of the subsidiaries are the manager whose employee benefits total £36,997 (2022: £41,194). The employee benefit of the key management for the group was therefore £ 57,764 (2022: £61,961).

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**8. Trustees' remuneration and benefits**

**Trustees' remuneration**

There were no trustees' remuneration or other benefits for the ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. Group staff numbers**

	2023 Number	2022 Number
Trading	12	12
Charitable activities	2	1
<b>Total</b>	<b>14</b>	<b>13</b>

**10. Taxation**

	2023 £	2022 £
Current Tax		
UK Corporation Tax	-	1,332
Deferred Tax	(677)	372
<b>Total</b>	<b>(677)</b>	<b>1,704</b>

**11. Group Intangible Fixed Assets**

	Computer software £
<b>Cost</b>	
At 1 April 2022	24,446
<b>Amortisation</b>	
At 1 April 2022	23,706
Charge for the year	740
At 31 March 2023	24,446
<b>Net Book Value</b>	
At 31 March 2023	-
At 31 March 2022	740

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**12. Group Tangible Fixed Assets**

	Improvements to property £	Fixtures and fittings £	Motor vehicle £	Totals £
<b>Costs</b>				
At 1 April 2022	108,969	77,347	9,682	195,998
Additions	5,124	522	-	5,646
Disposals	-	-	-	-
At 31 March 2023	114,093	77,869	9,682	201,644
<b>Depreciation</b>				
At 1 April 2022	52,105	52,233	4,628	108,966
Charge for the year	6,152	5,605	758	12,515
Disposal	-	-	-	-
At 31 March 2023	58,257	57,838	5,386	121,481
<b>Net Book Value</b>				
At 31 March 2023	55,836	20,031	4,296	80,163
At 31 March 2022	56,864	25,114	5,054	87,032

**Charity Tangible Fixed Assets**

	Improvements to property	Fixtures and fittings	Totals
<b>Costs</b>			
At 1 April 2022	23,477	23,243	46,720
Additions	5,124	522	5,646
At 31 March 2023	28,601	23,765	52,366
<b>Depreciation</b>			
At 1 April 2022	20,873	23,243	44,116
Charge for the year	2,733	26	2,759
At 31 March 2023	23,606	23,269	46,875
<b>Net Book Value</b>			
At 31 March 2023	4,995	496	5,491
At 31 March 2022	2,604	-	2,604

**13. Fixed asset investments**

The charity holds 1 ordinary share of £1 in Nishkam Pharmacy Limited, which was purchased at a premium of £151,312. In addition, the charity owns 100 ordinary shares of £1 each in Nishkam Dental Care Limited, which were issued at a premium of £35,578. In addition, the company holds 1 ordinary share in Nishkam Security Limited, representing a 25% holding in this company.

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**14. Stock**

	<b>Group 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2023 £</b>	<b>Charity 2022 £</b>
Pharmaceutical products	<u>47,281</u>	<u>49,412</u>	<u>-</u>	<u>-</u>

**15. Debtors**

	<b>Group 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2023 £</b>	<b>Charity 2022 £</b>
Trade debtors	184,319	227,826	51,555	12,273
Other debtors	18,666	8,804	30,121	2,300
Prepayments	3,794	4,391	1,594	1,420
VAT	60,284	24,030	-	-
Amounts owed by group undertakings	-	-	14,954	25,430
<b>Total</b>	<u>267,063</u>	<u>265,051</u>	<u>98,224</u>	<u>41,423</u>

**16. Creditors: Amounts falling due within one year**

	<b>Group 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2023 £</b>	<b>Charity 2022 £</b>
Trade creditors	165,849	159,753	11,858	10,117
Other creditors	-	20	-	-
Accruals	24,403	67,994	13,658	52,269
Deferred income	97,186	11,970	97,186	11,970
Social security and other taxes	817	6,276	190	911
<b>Total</b>	<u>288,255</u>	<u>246,013</u>	<u>122,892</u>	<u>75,267</u>

**17. Deferred income**

Deferred income comprises advance room rentals receivable.

	<b>Group £</b>	<b>Charity £</b>
Balance as at 1 April 2022	11,970	11,970
Amount deferred from income earned from charitable activities	<u>85,216</u>	<u>85,216</u>
Balance as at 31 March 2023	<u>97,186</u>	<u>97,186</u>



**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**18. Movement in group funds**

	At 1 April 2022 £	Net movement in funds £	At 31 March 2023
<b>Unrestricted Funds</b>			
Unrestricted fund	<u>825,171</u>	<u>(10,766)</u>	<u>814,405</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	<u>1,374,747</u>	<u>1,385,513</u>	<u>(10,766)</u>

**Comparatives for movement in group funds**

	At 1 April 2021 £	Net movement in funds £	At 31 March 2022
<b>Unrestricted Funds</b>			
Unrestricted fund	<u>508,142</u>	<u>317,029</u>	<u>825,171</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	<u>1,631,649</u>	<u>1,314,620</u>	<u>317,029</u>

**19. Analysis of net assets between funds**

	Unrestricted fund 2023 £	Unrestricted fund 2022 £
Fixed assets	80,163	87,772
Stocks	47,281	49,412
Debtors	267,063	265,051
Cash at bank and in hand	710,279	671,752
Creditors – amounts falling due within one year	(288,255)	(246,013)
Creditors – amounts more than one year	<u>(2,126)</u>	<u>(2,803)</u>
Balance as at 31 March	<u>814,405</u>	<u>825,171</u>

**NISHKAM HEALTHCARE TRUST**  
**Notes to the Consolidated Financial Statement**  
**for the year ended 31 March 2023**

**20. Related party disclosures**

During the year, the following connected parties and transactions with the group were identified:

**Guru Nanak Nishkam Sewa Jatha (Birmingham) UK**

An unincorporated charity in which the trusted Mohinder Singh Ahluwalia and J P S Chandan were trustees. Nishkam Healthcare Trust operates from premises at 21 Soho Road, a freehold held by Guru Nanak Nishkam Sewak Jatha (Birmingham) UK.

**Nishkam Civic Association**

A charity in which the trustees Mohinder Singh Ahluwalia, PS Jhutti and JPS Chandan were trustees.

**Nishkam Security Limited**

A 25% owned subsidiary of Nishkam Healthcare Trust.

**Nishkam School Trust**

A Charity in which the trustee Mohinder Singh Ahluwalia was the patron, Upkar Singh Pardesi was a trustee and governor and Shaminder Rai was a governor.

**Sangat Trust**

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

	2023 £	2022 £
<b>During the year the group purchased the following services:</b>		
Nishkam Civic Association	2,688	2,475
Nishkam Security Limited	8,897	7,238
<b>During the year, the group paid the following rent:</b>		
Guru Nanak Nishkam Sewa Jatha (Birmingham) UK	69,198	73,128
<b>During the year, the group received the following donations:</b>		
Guru Nanak Nishkam Sewa Jatha (Birmingham) UK	30,000	30,000
<b>During the year, the group provided the following services:</b>		
Guru Nanak Nishkam Sewa Jatha (Birmingham) UK	-	-
Nishkam School Trust	-	-
<b>At the end of the year the group owed the following:</b>		
Guru Nanak Nishkam Sewa Jatha (Birmingham) UK	-	34,728

**21. Ultimate controlling party**

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

**22. Operating leases**

The operating lease commitment relates to the lease of 21 Soho Road from Guru Nanak Nishkam Sewa Jatha (Birmingham) UK. During the year, this property was sub-let to Nishkam Pharmacy Ltd for the same annual rent. At the year end the company had total commitments under operating leases expiring within 1 years of £30,000.

