

# GURU NANAK NISHKAM SEWAK JATHA LONDON UK

England & Wales · Charity number 279733

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1980-05-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 142 Martindale Road  
Hounslow  
TW4 7HQ

**Phone** 02085704774

**Email** [LondonAdmin@gnsj.com](mailto:LondonAdmin@gnsj.com)

**Website** <https://www.gnsj.com>

## Activities

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**Objects:** THE PROPATATION, PRACTICE AND ADVANCEMENT OF THE SIKH RELIGION BASED UPON THE TEACHINGS OF THE TEN GURUS AND SIRI GURU GRANTH SAHIB JI AND FOR THE RELIEF OF POVERTY.

**Activities:** Place of religious worship.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Hounslow

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£654,655	£319,220	£7,182,796	5
2024-03-31	£607,994	£414,838	£6,847,361	5
2023-03-31	£512,772	£259,951	£6,654,204	4
2022-03-31	£374,881	£202,572	-	-
2021-03-31	£212,079	£277,623	-	-

## Trustees

Name	Role	Appointed
BHAGIRATH SINGH		2020-06-27
GURMIT SINGH LALL		2020-06-27
Kuldip Singh Rooprai		2020-12-05
SARUP SINGH MAHON		
SUKHBIR SINGH BIMRAH		

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

England & Wales - Charity number 279733

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# Accounts

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# GURU NANAK NISHKAM SEWAK JATHA (LONDON) UK



## ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 31 MARCH 2025

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The trustees present their annual report and financial statements of the charity for the period 1 April 2024 until 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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 (FRS102) (effective 1 January 2019).

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

279733

#### Principal Address

Guru Nanak Nishkam Sewak Jatha London UK, 142  
Martindale Road, Hounslow, TW4 7HQ

#### Trustees

Mr. Sarup Singh Mahon  
Mr. Sukhbir Singh Bimrah  
Mr. Bhagirath Singh  
Mr. Gurmit Singh Lall  
Mr. Kuldeep Singh Roprai

#### Auditors

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

#### Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operating and business risks faced by the Charity and confirm that they have established systems to mitigate risks.

#### Trustees and principal officers

The charity has a Supreme Council of five trustees one of whom is approved as the Chairman.

#### Pay Policy for senior staff

The trustees comprise of the key management personnel of the charity directing and controlling, running and operating the Charity on a day to day basis. The trustees give their time freely and no trustee received remuneration in the year.

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

#### Principal funding source

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

#### 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.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Charity's objectives and regulations are regulated by its Constitution document dated 13 March 1980 and as amended on the 17th February 1984. It is established for the propagation 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 poverty.

#### Public benefit

GNNSJ carries out a wide range of activities to achieve the required charitable objectives. The array of activities provide benefit for both those who attend the Gurudwara and generally for the wider community at large. Benefits range from a spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education.

### ACHIEVEMENT AND PERFORMANCE

#### FINANCIAL REVIEW

#### Financial review

The Statement of Financial Activities shows total income of £654,655 and expenses of £319,220 generating a net income of £335,435. The Balance Sheet shows total funds of £7,182,796.

**ACHIEVEMENT AND PERFORMANCE  
FINANCIAL REVIEW (CONTINUED)**

**Investment policy and objectives**

The Charity's principle objective is to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The Trust's investment policy is to defray the income gained from donations and its investment portfolio to support the community. At the balance sheet date the Trust's investment portfolio has a market value of £4,103,500 and generated income of £155,528. The funds raised are expected to achieve the objectives of the Charity.

**Development activity**

GNN SJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighbouring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

**Fundraising**

No fundraising events or activities took place in the year.

**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 of the accounts were approved and conclude there is no uncertainty relating to going concern.

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## GNNSJ London – Faith Based Activity

Guru Nanak Nishkam Sewak Jatha (London) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless) service in the name of Guru Nanak Dev Ji (1469 - 1539); the founder of the Sikh Dharam. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

GNNSJ's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Guru Granth Sahib Ji, the eternal Guru and sacred scripture of the Sikhs. With engagement over 30 years in spiritual development and enrichment from London, GNNSJ continues steadfast in its endeavours to propagate faith values.

### How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through nurturing of Sikh practitioners; capacity building of individuals, families and communities with values through the regular practice of voluntary service and collective worship.

### Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) in Hounslow, Greater London is at the heart of the London based Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the period. This may be through Akhand Paath, Sehaj Paaths Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis.

### Faith Practice and propagation

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community. During the year there have been near 20 Akhand Paaths, 50 Sehaj Paaths and over 100

Sukhmani Sahib Paaths. In addition to these services, the community participates within Simran (chanting of God's name), Nitnem (5 morning prayers), Rehras (evening prayer) and Kirtan (singing of hymns) on a daily basis. There was also an Akhand Jaap with all day Kirtan and Nitnem Jaap with an all day reading of the 5 morning prayers.

**Funerals:** There was several Funerals that took place during the year. The Gurudwara also offered the service for dispersal of cremation ashes.

**Langar:** A vegetarian meal at no cost from the Guru's kitchen is available 24 hours a day to any devotee or visitor irrespective of their caste, colour or creed. Around 5,200 meals are served per week.

**Teaching of Scriptures and Kirtan,** Sacred music (Kirtan) classes. In the year there were Gurmat school classes with 80 students, kirtan classes with 25 students, weekly and fortnightly tabla classes with 12 students.

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

**Annual Paaths** were also held at GNNSJ London to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Puran Singh Ji (Baba Ji), as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji. Photos from the service are included within this report.

**Civil society** support of SWAT (Sikh Welfare Awareness Society), contribution to making Langar on a weekly basis to support the serving of over 2,000 free meals for the homeless across Greater London. Visits from local MPs and councillors as well as the local Police to build community relations. Donations of food for charitable fund raiser events held by local schools.

**Community support** through Spiritual and family guidance; local council advisory services; financial advice for the vulnerable; school admissions support; assisting police visits to deal with local issues and community advice as well as supporting wellbeing through Yoga classes. In the current year, GNNSJ also assisted in providing additional food for those in need due to covid.



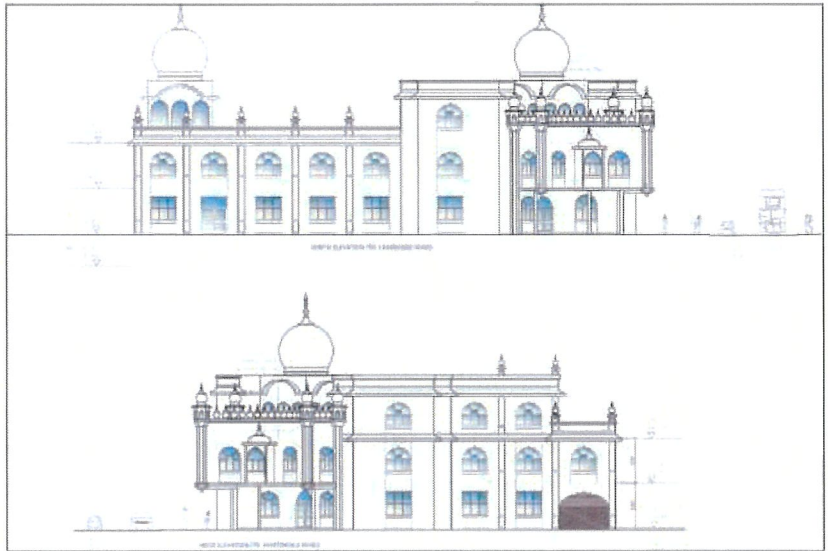
**Snapshot of activities in key events, preparation of langar and community engagement**



Above: Current Aerial view of the GNNSJ London Complex from Cambridge Close



Above: 3D image of proposed GNNSJ London Complex from Cambridge Close



**The Proposed Development Plans**

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## GNNSJ London – Vision

GNNSJ London was established on the 13th March 1980 and has grown from serving the local Sikh faith to supporting a large and flourishing community, which undertakes extensive local charitable work. On a weekly basis the Gurudwara currently serves approximately 5,200 congregation members. In order to accommodate the growing congregation the base grew from a single residential property to a multitude of adjoining structures.

It is proposed to demolish and completely redevelop the Gurudwara with a design keeping in with traditional Sikh architecture. This will provide a state-of-the art, purpose-built facility serving the needs of the local community. It is also proposed to create a large underground carpark as part of the development to alleviate parking pressures on neighbouring streets.

GNNSJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

These facilities would seek to offer sustainability, have multi-functional usage and benefit the needs of an ever growing community. The proposed development would seek to continue to provide the following services to the local community:

- Prayer
- Selfless Service / Volunteering
- Langar
- Wedding ceremonies/Funerals
- Supplementary Education
- Health & Wellbeing
- Childcare, Youth & Family Support
- Elderly Care
- Advise & Guidance Services
- Councilors Clinics

**The Nishkam School West London** is an Ofsted 'Outstanding' school that was completed in July 2018 and is operating under the Government free school programme as a separate entity. Through the redevelopment of the once derelict site in Osterley, and the construction of the brand new state of the art 'all through' school building, the area - previously associated with illegal dumping and travellers, has been transformed. More recently the work undertaken by NSWL, in conjunction with another local secondary school and the local rugby club, is due to be submitted for a National Planning Partnership Award, highlighting the great work undertaken by national bodies, local councils and voluntary organisations.

The achievements of NSWL through the on-going and ever-strengthening partnerships with parents, volunteers and the local community ensured that the school succeeded even when it was housed in a temporary site (September 2013 - July 2018) for longer than anticipated. Dedicated volunteers adapted the internal and external space to ensure that the 350 students had the best possible facilities available to them. Without this immense contribution from the local community and volunteers, and the understanding and patience of parents and staff, it would have been impossible to remain at the temporary site without depleting school resources on basic building works alone.

Before the school moved to the new site in Osterley, in September 2018, a large volunteer effort to clean and landscape the site perimeter took place. The estimated cost of this volunteer effort surpassed £25,000.

NSWL is fast becoming an integral part of the local community, providing high standard educational opportunities for local children and employment opportunities for local residents. It also provides space for several organisations including community groups to use the facilities out of hours.

**Nishkam SWAT (Sikh Welfare & Awareness Team)** is a charitable organisation based in West London. It was founded in 2008, when it opened its youth club which offered regular workshops on substance abuse awareness, informal talks on the Sikh and other faiths, and group discussions and debates on current issues, allowing children and youth to open up about the problems they face such as gang culture, drug addiction and alcohol abuse. In 2009 the Nishkam SWAT Homeless Project was established amidst the growing concerns for the ever increasing homeless population in and around London. Volunteers would spend their evenings preparing food and serving it across the city. A primary collaboration for this period has been the cooking of 100 meals every Monday at the Gurudwara for those who are homeless.

This equates to just over 5000 hot meals. The Zero Hunger with Nishkam Langar is an innovative approach to achieving the UN goal of zero hunger. The project is based in Malawi, East Africa, and provides local children free food at school, which in turn provides children with an incentive to attend and gain an education which will support them throughout their lives. The initiative works on a self-sustaining program where local communities are not only provided free meals, they are also provided with land, machinery and training to become self-reliant. Currently Zero Hunger with Nishkam Langar served 100,000 meals a month, and is on target to serve in excess of 1 million meals per year.

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**Statement of Trustees  
Responsibilities  
GNNSJ London**

**Statement of Trustees Responsibilities**

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

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

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

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

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:

*SS Mahon*

Sarup Singh Mahon  
Trustee

# **Guru Nanak Nishkam Sewak Jatha London UK**

## **Independent Auditor's Report to the Trustees of Guru Nanak Nishkam Sewak Jatha London UK**

**Year ended 31 March 2025**

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### **Opinion**

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha London UK (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

# Guru Nanak Nishkam Sewak Jatha London UK

## Independent Auditor's Report to the Trustees of Guru Nanak Nishkam Sewak Jatha London UK *(continued)*

Year ended 31 March 2025

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### Other information

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

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

We have nothing to report in this regard.

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

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

### Responsibilities of trustees

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

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

# Guru Nanak Nishkam Sewak Jatha London UK

## Independent Auditor's Report to the Trustees of Guru Nanak Nishkam Sewak Jatha London UK *(continued)*

Year ended 31 March 2025

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### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

## Independent Auditor's Report to the Trustees of Guru Nanak Nishkam Sewak Jatha London UK *(continued)*

Year ended 31 March 2025

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

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

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

### Use of our report

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

*BSN Associates Limited*

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	<b>2025</b> Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	465,534	33,593	499,127	480,401
Investment income	5	155,528	–	155,528	127,593
<b>Total income</b>		<u>621,062</u>	<u>33,593</u>	<u>654,655</u>	<u>607,994</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	6	6,262	–	6,262	3,086
Expenditure on charitable activities	7,8	312,958	–	312,958	411,752
<b>Total expenditure</b>		<u>319,220</u>	<u>–</u>	<u>319,220</u>	<u>414,838</u>
<b>Net income and net movement in funds</b>		<u>301,842</u>	<u>33,593</u>	<u>335,435</u>	<u>193,156</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,350,445	496,916	6,847,361	6,654,205
<b>Total funds carried forward</b>		<u>6,652,287</u>	<u>530,509</u>	<u>7,182,796</u>	<u>6,847,361</u>

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

The notes on pages 15 to 24 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	916,564	850,906
Investments	15	4,103,500	4,103,500
		<u>5,020,064</u>	<u>4,954,406</u>
<b>Current assets</b>			
Debtors	16	23,512	36,192
Cash at bank and in hand		2,200,181	2,040,832
		<u>2,223,693</u>	<u>2,077,024</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>60,961</u>	<u>184,069</u>
<b>Net current assets</b>		<u>2,162,732</u>	<u>1,892,955</u>
<b>Total assets less current liabilities</b>		<u>7,182,796</u>	<u>6,847,361</u>
<b>Net assets</b>		<u>7,182,796</u>	<u>6,847,361</u>
<b>Funds of the charity</b>			
Restricted funds		530,509	496,916
Unrestricted funds:			
Revaluation reserve		1,379,099	1,379,099
Other unrestricted income funds		5,273,188	4,971,346
<b>Total unrestricted funds</b>		<u>6,652,287</u>	<u>6,350,445</u>
<b>Total charity funds</b>	20	<u>7,182,796</u>	<u>6,847,361</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2025, and are signed on behalf of the board by:

*B Singh*

Mr Bhagirath Singh  
Trustee

The notes on pages 15 to 24 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income	335,435	193,156
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	37,159	24,886
Dividends, interest and rents from investments	(117,932)	(101,347)
Other interest receivable and similar income	(37,596)	(26,246)
<i>Changes in:</i>		
Trade and other debtors	12,680	(13,779)
Trade and other creditors	(123,108)	131,450
Cash generated from operations	106,638	208,120
Interest received	37,596	26,246
Net cash from operating activities	<u>144,234</u>	<u>234,366</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	117,932	101,347
Purchase of tangible assets	(102,817)	(48,880)
Net cash from investing activities	<u>15,115</u>	<u>52,467</u>
<b>Net increase in cash and cash equivalents</b>	159,349	286,833
<b>Cash and cash equivalents at beginning of year</b>	<u>2,040,832</u>	<u>1,753,999</u>
<b>Cash and cash equivalents at end of year</b>	<u>2,200,181</u>	<u>2,040,832</u>

The notes on pages 15 to 24 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements

Year ended 31 March 2025

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### 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 142 Martindale Road, Hounslow, TW4 7HQ.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

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

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

#### Going concern

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

#### Disclosure exemptions

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

#### Judgements and key sources of estimation uncertainty

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

#### Income tax

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Depreciation

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

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Property improvements	-	2% straight line

##### Investments

Unlisted equity investments are initially recorded at cost and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### 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 income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

##### Impairment of fixed assets

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

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments

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

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.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	<u>465,534</u>	<u>33,593</u>	<u>499,127</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	<u>443,535</u>	<u>36,866</u>	<u>480,401</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from investment properties	117,932	117,932	101,347	101,347
Bank interest receivable	<u>37,596</u>	<u>37,596</u>	<u>26,246</u>	<u>26,246</u>
	<u>155,528</u>	<u>155,528</u>	<u>127,593</u>	<u>127,593</u>

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# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 6. Investment management costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other investment management costs	<u>6,262</u>	<u>6,262</u>	<u>3,086</u>	<u>3,086</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Direct costs of charitable activities	146,731	146,731	235,260	235,260
Support costs	<u>166,227</u>	<u>166,227</u>	<u>176,492</u>	<u>176,492</u>
	<u>312,958</u>	<u>312,958</u>	<u>411,752</u>	<u>411,752</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs of charitable activities	146,731	160,045	306,776	406,202
Governance costs	–	<u>6,182</u>	<u>6,182</u>	<u>5,550</u>
	<u>146,731</u>	<u>166,227</u>	<u>312,958</u>	<u>411,752</u>

### 9. Analysis of support costs

	Total 2025 £	Total 2024 £
Staff costs	124,451	118,601
General office	5,283	6,028
Bank charges	2,632	3,638
Depreciation	25,214	14,429
Legal and professional fees	<u>2,465</u>	<u>28,246</u>
	<u>160,045</u>	<u>170,942</u>

### 10. Net income

Net income is stated after charging/(crediting):		
	2025 £	2024 £
Depreciation of tangible fixed assets	<u>37,159</u>	<u>24,886</u>

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 11. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	5,100	5,100

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	115,710	107,749
Social security costs	6,817	8,723
Employer contributions to pension plans	1,924	2,129
	<u>124,451</u>	<u>118,601</u>

The average head count of employees during the year was 5 (2024: 5).

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

#### Key Management Personnel

The trust considers its key management personnel comprise of the trustees.

### 13. Trustee remuneration and expenses

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Property Improvement s £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2024	750,000	221,553	147,865	1,119,418
Additions	–	28,420	74,397	102,817
<b>At 31 March 2025</b>	<u>750,000</u>	<u>249,973</u>	<u>222,262</u>	<u>1,222,235</u>
<b>Depreciation</b>				
At 1 April 2024	84,445	156,811	27,256	268,512
Charge for the year	7,500	25,213	4,446	37,159
<b>At 31 March 2025</b>	<u>91,945</u>	<u>182,024</u>	<u>31,702</u>	<u>305,671</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>658,055</u>	<u>67,949</u>	<u>190,560</u>	<u>916,564</u>
At 31 March 2024	<u>665,555</u>	<u>64,742</u>	<u>120,609</u>	<u>850,906</u>

Included in cost or valuation of land and buildings is freehold land of £375,000 (2024: £375,000) which is not depreciated.

### 15. Investments

	<b>Investment properties £</b>
<b>Cost or valuation</b>	
At 1 April 2024 and 31 March 2025	<u>4,103,500</u>
<b>Impairment</b>	
At 1 April 2024 and 31 March 2025	
<b>Carrying amount</b>	
At 31 March 2025	<u>4,103,500</u>
At 31 March 2024	<u>4,103,500</u>

All investments shown above are held at valuation.

#### Investment properties

The investment property valuations were reviewed by the trustees at the balance sheet date and they felt that no revaluation was necessary after having obtained an external professional desktop valuation by Henleys Estate Agents which indicated that the overall valuation was not dissimilar to the amounts in the financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 16. Debtors

	<b>2025</b>	2024
	£	£
Prepayments and accrued income	15,433	20,060
Other debtors	8,079	16,132
	<u>23,512</u>	<u>36,192</u>

### 17. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	43,858	164,203
Social security and other taxes	1,896	3,983
Other Creditors	15,207	15,883
	<u>60,961</u>	<u>184,069</u>

### 18. Deferred income

	<b>2025</b>	2024
	£	£
At 1 April 2024	31,357	35,706
Amount released to income	(4,350)	(4,349)
<b>At 31 March 2025</b>	<u>27,007</u>	<u>31,357</u>

### 19. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,924 (2024: £2,129).

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
General funds	4,971,346	621,062	(319,220)	5,273,188
Revaluation reserve	1,379,099	–	–	1,379,099
	<u>6,350,445</u>	<u>621,062</u>	<u>(319,220)</u>	<u>6,652,287</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
General funds	4,815,056	571,128	(414,838)	4,971,346
Revaluation reserve	1,379,099	–	–	1,379,099
	<u>6,194,155</u>	<u>571,128</u>	<u>(414,838)</u>	<u>6,350,445</u>

#### Restricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
Investment Property	368,500	–	–	368,500
India Heritage Conservation Projects	128,416	33,593	–	162,009
	<u>496,916</u>	<u>33,593</u>	<u>–</u>	<u>530,509</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
Investment Property	368,500	–	–	368,500
India Heritage Conservation Projects	91,550	36,866	–	128,416
	<u>460,050</u>	<u>36,866</u>	<u>–</u>	<u>496,916</u>

#### Indian Heritage Conservation Projects

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

#### Investment property

This relates to an investment property that the charity owns 2/3 of and is unable to sell for 10 years from the date of purchase unless agreed by the other owner. It is therefore considered to be restricted as the charity are unable to realise any value from it during this period. The date of purchase was June 2021.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	916,564	–	916,564
Investments	3,735,000	368,500	4,103,500
Current assets	2,061,684	162,009	2,223,693
Creditors less than 1 year	(60,961)	–	(60,961)
<b>Net assets</b>	<u>6,652,203</u>	<u>530,509</u>	<u>7,182,796</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	850,906	–	850,906
Investments	3,735,000	368,500	4,103,500
Current assets	1,948,608	128,416	2,077,024
Creditors less than 1 year	(184,069)	–	(184,069)
<b>Net assets</b>	<u>6,350,445</u>	<u>496,916</u>	<u>6,847,361</u>

### 22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>2,040,832</u>	<u>159,349</u>	<u>2,200,181</u>

### 23. Related parties

There were no related party transactions during the financial years ended 31 March 2025 or 31 March 2024. Furthermore, there were no balances outstanding at the year end in respect of related parties for either period.

### 24. Controlling party

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



**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

England & Wales - Charity number 279733

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# Accounts

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# GURU NANAK NISHKAM SEWAK JATHA (LONDON) UK



## ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 31 MARCH 2024

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The trustees present their annual report and financial statements of the charity for the period 1 April 2023 until 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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 (FRS102) (effective 1 January 2019).

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

279733

### Principal Address

Guru Nanak Nishkam Sewak Jatha London UK, 142 Martindale Road, Hounslow, TW4 7HQ

### Trustees

Mr. Sarup Singh Mahon  
Mr. Sukhbir Singh Bimrah  
Mr. Bhagirath Singh  
Mr. Gurmit Singh Lall  
Mr. Kuldip Singh Roprai

### Auditors

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

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

### Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operating and business risks faced by the Charity and confirm that they have established systems to mitigate risks.

### Trustees and principal officers

The charity has a Supreme Council of five trustees one of whom is approved as the Chairman.

### Pay Policy for senior staff

The trustees comprise of the key management personnel of the charity directing and controlling, running and operating the Charity on a day to day basis. The trustees give their time freely and no trustee received remuneration in the year.

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

### Principal funding source

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

### 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.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The Charity's objectives and regulations are regulated by its Constitution document dated 13 March 1980 and as amended on the 17th February 1984. It is established for the propagation 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 poverty.

### Public benefit

GNNSJ carries out a wide range of activities to achieve the required charitable objectives. The array of activities provide benefit for both those who attend the Gurudwara and generally for the wider community at large. Benefits range from a spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education.

## ACHIEVEMENT AND PERFORMANCE

### FINANCIAL REVIEW

#### Financial review

The Statement of Financial Activities shows total income of £607,994 and expenses of £414,838 generating a net income of £193,156. The Balance Sheet shows total funds of £6,847,361.

## **ACHIEVEMENT AND PERFORMANCE FINANCIAL REVIEW (CONTINUED)**

### **Investment policy and objectives**

The Charity's principle objective is to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The Trust's investment policy is to defray the income gained from donations and its investment portfolio to support the community. At the balance sheet date the Trust's investment portfolio has a market value of £4,103,500 and generated income of £127,593. The funds raised are expected to achieve the objectives of the Charity.

### **Development activity**

GNNSJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighbouring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

### **Fundraising**

No fundraising events or activities took place in the year.

### **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 of the accounts were approved and conclude there is no uncertainty relating to going concern.

## GNNSJ London – Faith Based Activity

Guru Nanak Nishkam Sewak Jatha (London) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless) service in the name of Guru Nanak Dev Ji (1469 - 1539); the founder of the Sikh Dharam. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

GNNSJ's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Guru Granth Sahib Ji, the eternal Guru and sacred scripture of the Sikhs. With engagement over 30 years in spiritual development and enrichment from London, GNNSJ continues steadfast in its endeavours to propagate faith values.

### How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through nurturing of Sikh practitioners; capacity building of individuals, families and communities with values through the regular practice of voluntary service and collective worship.

### Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) in Hounslow, Greater London is at the heart of the London based Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the period. This may be through Akhand Paath, Sehaj Paaths Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis.

### Faith Practice and propagation

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community. During the year there have been 20 Akhand Paaths, 42 Sehaj Paaths, 110 Sukhmani Sahib

Paaths. In addition to these services, the community participates within Simran (chanting of God's name), Nitnem (5 morning prayers), Rehras (evening prayer) and Kirtan (singing of hymns) on a daily basis. There was also an Akhand Jaap with all day Kirtan and Nitnem Jaap with an all day reading of the 5 morning prayers.

**Funerals:** There was 7 Funerals that took place during the year. The Gurudwara also offered the service for dispersal of cremation ashes.

**Langar:** A vegetarian meal at no cost from the Guru's kitchen is available 24 hours a day to any devotee or visitor irrespective of their caste, colour or creed. Around 5,200 meals are served per week.

**Teaching of Scriptures and Kirtan,** Sacred music (Kirtan) classes. In the year there were Gurmat school classes with 80 students, kirtan classes with 25 students, weekly and fortnightly tabla classes with 12 students.

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

**Annual Paaths** were also held at GNNSJ London to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Puran Singh Ji (Baba Ji), as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji. Photos from the service are included within this report.

**Civil society** support of SWAT (Sikh Welfare Awareness Society), contribution to making Langar on a weekly basis to support the serving of over 2,000 free meals for the homeless across Greater London. Visits from local MPs and councillors as well as the local Police to build community relations. Donations of food for charitable fund raiser events held by local schools.

**Community support** through Spiritual and family guidance; local council advisory services; financial advice for the vulnerable; school admissions support; assisting police visits to deal with local issues and community advice as well as supporting wellbeing through Yoga classes. In the current year, GNNSJ also assisted in providing additional food for those in need due to covid.



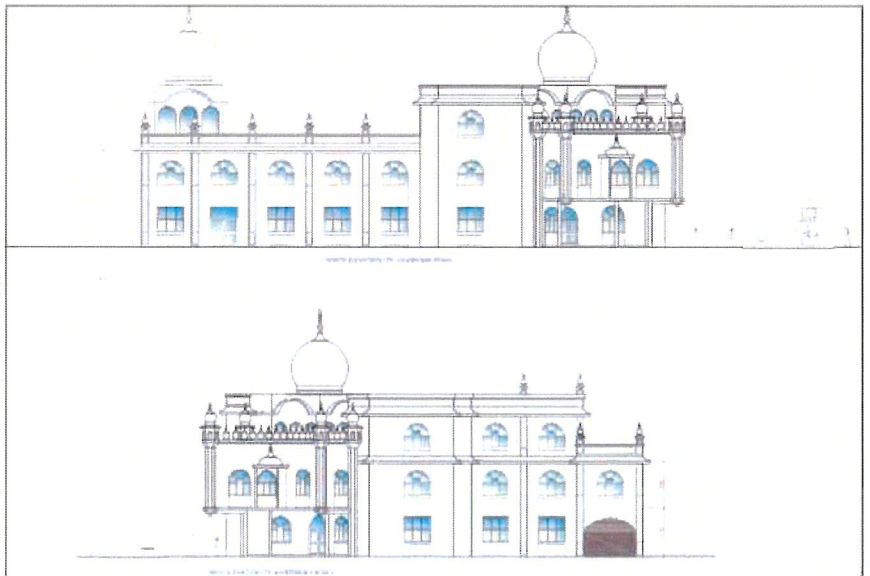
**Snapshot of activities in key events, preparation of langar and community engagement**



Above: Current Aerial view of the GNKS London Complex from Cambridge Close



Above: 3D image of proposed GNKS London Complex from Cambridge Close



**The Proposed Development Plans**

## GNNSJ London – Vision

GNNSJ London was established on the 13th March 1980 and has grown from serving the local Sikh faith to supporting a large and flourishing community, which undertakes extensive local charitable work. On a weekly basis the Gurudwara currently serves approximately 5,200 congregation members. In order to accommodate the growing congregation the base grew from a single residential property to a multitude of adjoining structures.

It is proposed to demolish and completely redevelop the Gurudwara with a design keeping in with traditional Sikh architecture. This will provide a state-of-the-art, purpose-built facility serving the needs of the local community. It is also proposed to create a large underground carpark as part of the development to alleviate parking pressures on neighbouring streets.

GNNSJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

These facilities would seek to offer sustainability, have multi-functional usage and benefit the needs of an ever growing community. The proposed development would seek to continue to provide the following services to the local community:

- Prayer
- Selfless Service / Volunteering
- Langar
- Wedding ceremonies/Funerals
- Supplementary Education
- Health & Wellbeing
- Childcare, Youth & Family Support
- Elderly Care
- Advise & Guidance Services
- Councilors Clinics

**The Nishkam School West London** is an Ofsted 'Outstanding' school that was completed in July 2018 and is operating under the Government free school programme as a separate entity. Through the redevelopment of the once derelict site in Osterley, and the construction of the brand new state-of-the-art 'all through' school building, the area - previously associated with illegal dumping and travellers, has been transformed. More recently the work undertaken by NSWL, in conjunction with another local secondary school and the local rugby club, is due to be submitted for a National Planning Partnership Award, highlighting the great work undertaken by national bodies, local councils and voluntary organisations.

The achievements of NSWL through the on-going and ever-strengthening partnerships with parents, volunteers and the local community ensured that the school succeeded even when it was housed in a temporary site (September 2013 - July 2018) for longer than anticipated. Dedicated volunteers adapted the internal and external space to ensure that the 350 students had the best possible facilities available to them. Without this immense contribution from the local community and volunteers, and the understanding and patience of parents and staff, it would have been impossible to remain at the temporary site without depleting school resources on basic building works alone.

Before the school moved to the new site in Osterley, in September 2018, a large volunteer effort to clean and landscape the site perimeter took place. The estimated cost of this volunteer effort surpassed £25,000.

NSWL is fast becoming an integral part of the local community, providing high standard educational opportunities for local children and employment opportunities for local residents. It also provides space for several organisations including community groups to use the facilities out of hours.

**Nishkam SWAT (Sikh Welfare & Awareness Team)** is a charitable organisation based in West London. It was founded in 2008, when it opened its youth club which offered regular workshops on substance abuse awareness, informal talks on the Sikh and other faiths, and group discussions and debates on current issues, allowing children and youth to open up about the problems they face such as gang culture, drug addiction and alcohol abuse. In 2009 the Nishkam SWAT Homeless Project was established amidst the growing concerns for the ever increasing homeless population in and around London. Volunteers would spend their evenings preparing food and serving it across the city. A primary collaboration for this period has been the cooking of 100 meals every Monday at the Gurudwara for those who are homeless.

This equates to just over 5000 hot meals. The Zero Hunger with Nishkam Langar is an innovative approach to achieving the UN goal of zero hunger. The project is based in Malawi, East Africa, and provides local children free food at school, which in turn provides children with an incentive to attend and gain an education which will support them throughout their lives. The initiative works on a self-sustaining program where local communities are not only provided free meals, they are also provided with land, machinery and training to become self-reliant. Currently Zero Hunger with Nishkam Langar served 100,000 meals a month, and is on target to serve in excess of 1 million meals per year.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Financial review

### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on ..... 30 October 2024 ..... and signed on behalf of the board of trustees by:

Signed by:  
  
5021173C8CC5494...

Mr Sarup Singh Mahon  
Trustee

# **Guru Nanak Nishkam Sewak Jatha (London) UK**

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

**Year ended 31 March 2024**

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### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

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

Year ended 31 March 2024

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### Other information

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

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

We have nothing to report in this regard.

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

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

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

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

### Responsibilities of trustees

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

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

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# Guru Nanak Nishkam Sewak Jatha (London) UK

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

Year ended 31 March 2024

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### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Year ended 31 March 2024

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

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

#### Use of our report

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

*BSN Associates Limited*

Hannah Justice FCA FCCA (Senior Statutory Auditor)

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

*30 October 2024*

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Financial Activities

Year ended 31 March 2024

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	443,535	36,866	480,401	411,744
Investment income	5	127,593	–	127,593	101,030
<b>Total income</b>		<u>571,128</u>	<u>36,866</u>	<u>607,994</u>	<u>512,774</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	6	3,086	–	3,086	3,087
Expenditure on charitable activities	7,8	411,752	–	411,752	256,865
<b>Total expenditure</b>		<u>414,838</u>	<u>–</u>	<u>414,838</u>	<u>259,952</u>
<b>Net income and net movement in funds</b>		<u>156,290</u>	<u>36,866</u>	<u>193,156</u>	<u>252,822</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,194,155	460,050	6,654,205	6,401,383
<b>Total funds carried forward</b>		<u>6,350,445</u>	<u>496,916</u>	<u>6,847,361</u>	<u>6,654,205</u>

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

The notes on pages 10 to 20 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Financial Position

31 March 2024

	Note	2024 £	2023 (restated) £
<b>Fixed assets</b>			
Tangible fixed assets	15	850,906	826,912
Investments	16	4,103,500	4,103,500
		<u>4,954,406</u>	<u>4,930,412</u>
<b>Current assets</b>			
Debtors	17	36,192	22,413
Cash at bank and in hand		2,040,832	1,753,999
		<u>2,077,024</u>	<u>1,776,412</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>184,069</u>	<u>52,619</u>
<b>Net current assets</b>		<u>1,892,955</u>	<u>1,723,793</u>
<b>Total assets less current liabilities</b>		<u>6,847,361</u>	<u>6,654,205</u>
<b>Net assets</b>		<u>6,847,361</u>	<u>6,654,205</u>
<b>Funds of the charity</b>			
Restricted funds		496,916	460,050
Unrestricted funds:			
Revaluation reserve		1,379,099	1,379,099
Other unrestricted income funds		4,971,346	4,815,056
<b>Total unrestricted funds</b>		<u>6,350,445</u>	<u>6,194,155</u>
<b>Total charity funds</b>	21	<u>6,847,361</u>	<u>6,654,205</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2024 and are signed on behalf of the board by:

Signed by:  
  
 856BDF5718B4FE...

Mr Bhagirath Singh  
Trustee

The notes on pages 10 to 20 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Statement of Cash Flows

Year ended 31 March 2024

	2024	2023 <i>(restated)</i>
	£	£
<b>Cash flows from operating activities</b>		
Net income	193,156	252,822
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	24,886	19,271
Dividends, interest and rents from investments	(101,347)	(97,350)
Other interest receivable and similar income	(26,246)	(3,680)
<i>Changes in:</i>		
Trade and other debtors	(13,779)	579
Trade and other creditors	131,450	(4,267)
Cash generated from operations	<u>208,120</u>	<u>167,375</u>
Interest received	<u>26,246</u>	<u>3,680</u>
Net cash from operating activities	<u>234,366</u>	<u>171,055</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	101,347	97,350
Purchase of tangible assets	(48,880)	(19,798)
Net cash from investing activities	<u>52,467</u>	<u>77,552</u>
<b>Net increase in cash and cash equivalents</b>	286,833	248,607
<b>Cash and cash equivalents at beginning of year</b>	<u>1,753,999</u>	<u>1,505,392</u>
<b>Cash and cash equivalents at end of year</b>	<u>2,040,832</u>	<u>1,753,999</u>

The notes on pages 10 to 20 form part of these financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements

Year ended 31 March 2024

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### 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 142 Martindale Road, Hounslow, TW4 7HQ.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

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

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

#### Going concern

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

#### Disclosure exemptions

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

#### Judgements and key sources of estimation uncertainty

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

#### Income tax

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Depreciation

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

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Property improvements	-	2% straight line

##### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### 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 income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

##### Impairment of fixed assets

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

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments

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

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.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
<b>Donations</b>			
Donations	443,535	36,866	480,401
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£
<b>Donations</b>			
Donations	372,542	39,202	411,744
	<u>          </u>	<u>          </u>	<u>          </u>

#### 5. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Income from investment properties	101,347	101,347	97,350	97,350
Bank interest receivable	26,246	26,246	3,680	3,680
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	127,593	127,593	101,030	101,030
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 6. Investment management costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Other investment management costs	<u>3,086</u>	<u>3,086</u>	<u>3,087</u>	<u>3,087</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct costs of charitable activities	235,260	–	235,260
Support costs	<u>176,492</u>	<u>–</u>	<u>176,492</u>
	<u>411,752</u>	<u>–</u>	<u>411,752</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£
Direct costs of charitable activities	109,755	40,000	149,755
Support costs	<u>107,110</u>	<u>–</u>	<u>107,110</u>
	<u>216,865</u>	<u>40,000</u>	<u>256,865</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct costs of charitable activities	235,260	170,942	406,202	251,825
Governance costs	<u>–</u>	<u>5,550</u>	<u>5,550</u>	<u>5,040</u>
	<u>235,260</u>	<u>176,492</u>	<u>411,752</u>	<u>256,865</u>

### 9. Analysis of support costs

	Raising funds	Total 2024	Total 2023
	£	£	£
Staff costs	118,601	118,601	71,736
General office	6,028	6,028	3,215
Bank charges	3,638	3,638	3,239
Depreciation	14,429	14,429	8,814
Legal and professional fees	<u>28,246</u>	<u>28,246</u>	<u>15,066</u>
	<u>170,942</u>	<u>170,942</u>	<u>102,070</u>

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 10. Analysis of grants

	2024	2023 <i>(restated)</i>
	£	£
<b>Grants to institutions</b>		
Guru Nanak Nishkam Sewak Jatha (Birmingham) UK	—	40,000
Total grants	<u>—</u>	<u>40,000</u>

### 11. Net income

Net income is stated after charging/(crediting):

	2024	2023 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	<u>24,886</u>	<u>19,271</u>

### 12. Auditors remuneration

	2024	2023 <i>(restated)</i>
	£	£
Fees payable for the audit of the financial statements	<u>5,100</u>	<u>5,040</u>

### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023 <i>(restated)</i>
	£	£
Wages and salaries	107,749	65,961
Social security costs	8,723	4,537
Employer contributions to pension plans	2,129	1,238
	<u>118,601</u>	<u>71,736</u>

The average head count of employees during the year was 5 (2023: 4).

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

#### Key Management Personnel

The trust considers its key management personnel comprise of the trustees.

### 14. Trustee remuneration and expenses

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

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

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Property Improvement s £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023 (as restated)	750,000	172,673	147,865	1,070,538
Additions	–	48,880	–	48,880
<b>At 31 March 2024</b>	<u>750,000</u>	<u>221,553</u>	<u>147,865</u>	<u>1,119,418</u>
<b>Depreciation</b>				
At 1 April 2023	76,945	142,382	24,299	243,626
Charge for the year	7,500	14,429	2,957	24,886
<b>At 31 March 2024</b>	<u>84,445</u>	<u>156,811</u>	<u>27,256</u>	<u>268,512</u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>665,555</u>	<u>64,742</u>	<u>120,609</u>	<u>850,906</u>
At 31 March 2023	<u>673,055</u>	<u>30,291</u>	<u>123,566</u>	<u>826,912</u>

Included in cost or valuation of land and buildings is freehold land of £375,000 (2023: £375,000) which is not depreciated.

#### 16. Investments

	<b>Investment properties £</b>
<b>Cost or valuation</b>	
<b>At 1 April 2023 and 31 March 2024</b>	<u>4,103,500</u>
<b>Impairment</b>	
<b>At 1 April 2023 and 31 March 2024</b>	
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>4,103,500</u>
At 31 March 2023	<u>4,103,500</u>

All investments shown above are held at valuation.

#### Investment properties

The investment property valuations were reviewed by the trustees at the balance sheet date and they felt that no revaluation was necessary after having obtained an external professional desktop valuation by Henleys Estate Agents which indicated that the overall valuation was not dissimilar to the amounts in the financial statements.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 17. Debtors

	<b>2024</b>	2023 <i>(restated)</i>
	£	£
Prepayments and accrued income	20,060	2,573
Other debtors	16,132	19,840
	<u>36,192</u>	<u>22,413</u>

#### 18. Creditors: amounts falling due within one year

	<b>2024</b>	2023 <i>(restated)</i>
	£	£
Accruals and deferred income	164,203	40,326
Social security and other taxes	3,983	746
Other Creditors	15,883	11,547
	<u>184,069</u>	<u>52,619</u>

#### 19. Deferred income

	<b>2024</b>	2023 <i>(restated)</i>
	£	£
At 1 April 2023	35,706	40,056
Amount released to income	(4,349)	(4,350)
<b>At 31 March 2024</b>	<u>31,357</u>	<u>35,706</u>

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,129 (2023: £1,238).

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	4,815,056	571,128	(414,838)	4,971,346
Revaluation reserve	1,379,099	–	–	1,379,099
	<u>6,194,155</u>	<u>571,128</u>	<u>(414,838)</u>	<u>6,350,445</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	4,561,436	473,572	(219,952)	4,815,056
Revaluation reserve	1,379,099	–	–	1,379,099
	<u>5,940,535</u>	<u>473,572</u>	<u>(219,952)</u>	<u>6,194,155</u>

##### Restricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Investment Property	368,500	–	–	368,500
India Heritage Conservation Projects	91,550	36,866	–	128,416
	<u>460,050</u>	<u>36,866</u>	<u>–</u>	<u>496,916</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Investment Property	368,500	–	–	368,500
India Heritage Conservation Projects	92,348	39,202	(40,000)	91,550
	<u>460,848</u>	<u>39,202</u>	<u>(40,000)</u>	<u>460,050</u>

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

Investment property - This relates to an investment property that the charity owns 2/3 of and is unable to sell for 10 years from the date of purchase unless agreed by the other owner. It is therefore considered to be restricted as the charity are unable to realise any value from it during this period. The date of purchase was June 2021.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	850,906	–	850,906
Investments	3,735,000	368,500	4,103,500
Current assets	1,948,608	128,416	2,077,024
Creditors less than 1 year	(184,069)	–	(184,069)
<b>Net assets</b>	<u>6,350,445</u>	<u>496,916</u>	<u>6,847,361</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	826,912	–	826,912
Investments	3,735,000	368,500	4,103,500
Current assets	1,684,862	91,550	1,776,412
Creditors less than 1 year	(52,619)	–	(52,619)
<b>Net assets</b>	<u>6,194,155</u>	<u>460,050</u>	<u>6,654,205</u>

#### 23. Prior period adjustment

During the year the following adjustments have been identified to correct errors and/or amend accounting policies which have been reflected as prior year adjustments.

An investment property was identified that the charity owned in part and is unable to sell for 10 years with out the other owners permission, the asset is therefore considered to be restricted.

The net impact was as follows:

	2024 £
2022 and 2023	
Increase restricted funds	368,500
Decrease General funds	368,500

#### 24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>1,753,999</u>	<u>286,833</u>	<u>2,040,832</u>

#### 25. Related parties

Transactions occurred with the following related parties in the year:

##### Guru Nanak Nishkam Sewak Jatha (Birmingham) UK

During the year a donation of £Nil (2023 - £40,000) was paid to the charity. As at the balance sheet date £Nil (2023 - £Nil) was due to or from the charity.

# Guru Nanak Nishkam Sewak Jatha (London) UK

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 26. Controlling party

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

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

England & Wales - Charity number 279733

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# Accounts

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# GURU NANAK NISHKAM SEWAK JATHA (LONDON) UK



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

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The trustees present their annual report and financial statements of the charity for the period 1 April 2022 until 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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 (FRS102) (effective 1 January 2019).

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

279733

### **Principal Address**

Guru Nanak Nishkam Sewak Jatha London UK, 142 Martindale Road, Hounslow, TW4 7HQ

### **Trustees**

Mr. Sarup Singh Mahon  
Mr. Sukhbir Singh Bimrah  
Mr. Bhagirath Singh  
Mr. Gurmit Singh Lall  
Mr. Kuldip Singh Rooprai

### **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 operating and business risks faced by the Charity and confirm that they have established systems to mitigate risks.

### **Trustees and principal officers**

The charity has a Supreme Council of five trustees one of whom is approved as the Chairman.

### **Pay Policy for senior staff**

The trustees comprise of the key management personnel of the charity directing and controlling, running and operating the Charity on a day to day basis. The trustees give their time freely and no trustee received remuneration in the year.

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

### **Principal funding source**

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

### **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.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objectives and regulations are regulated by its Constitution document dated 13 March 1980 and as amended on the 17th February 1984. It is established for the propagation 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 poverty.

### **Public benefit**

GNNSJ carries out a wide range of activities to achieve the required charitable objectives. The array of activities provide benefit for both those who attend the Gurudwara and generally for the wider community at large. Benefits range from a spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education.

## **ACHIEVEMENT AND PERFORMANCE**

### **FINANCIAL REVIEW**

#### **Financial review**

The Statement of Financial Activities shows total income of £512,772 and expenses of £259,951 generating a net income of £252,821. The Balance Sheet shows total funds of £6,654,204.

**ACHIEVEMENT AND PERFORMANCE  
FINANCIAL REVIEW (CONTINUED)****Investment policy and objectives**

The Charity's principle objective is to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The Trust's investment policy is to defray the income gained from donations and its investment portfolio to support the community. At the balance sheet date the Trust's investment portfolio has a market value of £4,103,500 and generated income of £97,350. The funds raised are expected to achieve the objectives of the Charity.

**Development activity**

GNNSJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighbouring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

**Fundraising**

No fundraising events or activities took place in the year.

**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 of the accounts were approved and conclude there is no uncertainty relating to going concern.

## GNNSJ London – Faith Based Activity

Guru Nanak Nishkam Sewak Jatha (London) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless) service in the name of Guru Nanak Dev Ji (1469 - 1539); the founder of the Sikh Dharam. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

GNNSJ's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Guru Granth Sahib Ji, the eternal Guru and sacred scripture of the Sikhs. With engagement over 30 years in spiritual development and enrichment from London, GNNSJ continues steadfast in its endeavours to propagate faith values.

### How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through nurturing of Sikh practitioners; capacity building of individuals, families and communities with values through the regular practice of voluntary service and collective worship.

### Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) in Hounslow, Greater London is at the heart of the London based Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the period. This may be through Akhand Paath, Sehaj Paaths Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis.

### Faith Practice and propagation

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community. During the year there have been 11 Akhand Paaths, 55 Sehaj Paaths, 107 Sukhmani Sahib

Paaths. In addition to these services, the community participates within Simran (chanting of God's name), Nitnem (5 morning prayers), Rehras (evening prayer) and Kirtan (singing of hymns) on a daily basis.

**Weddings and funerals:** There was 1 wedding during the year and 20 Funerals. The Gurudwara also offered the service for dispersal of cremation ashes.

**Langar:** A vegetarian meal at no cost from the Guru's kitchen is available 24 hours a day to any devotee or visitor irrespective of their caste, colour or creed. This offering was time limited in the year to 31 March 2023 due to Covid-19. Around 5,200 meals are served per week.

**Teaching of Scriptures and Kirtan,** Sacred music (Kirtan) classes. In the year there were Gurmat school classes with 80 students, two kirtan classes with 25 students, weekly and fortnightly tabla classes with 12 students. Classes and attendance were lower than the prior year as a result of covid restrictions.

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

**Annual Paaths** were also held at GNNSJ London to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Puran Singh Ji (Baba Ji), as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji. Photos from the service are included within this report.

**Civil society** support of SWAT (Sikh Welfare Awareness Society), contribution to making Langar on a weekly basis to support the serving of over 2,000 free meals for the homeless across Greater London. Visits from local MPs and councillors as well as the local Police to build community relations. Donations of food for charitable fund raiser events held by local schools.

**Community support** through Spiritual and family guidance; local council advisory services; financial advice for the vulnerable; school admissions support; assisting police visits to deal with local issues and community advice as well as supporting wellbeing through Yoga classes. In the current year, GNNSJ also assisted in providing additional food for those in need due to covid.



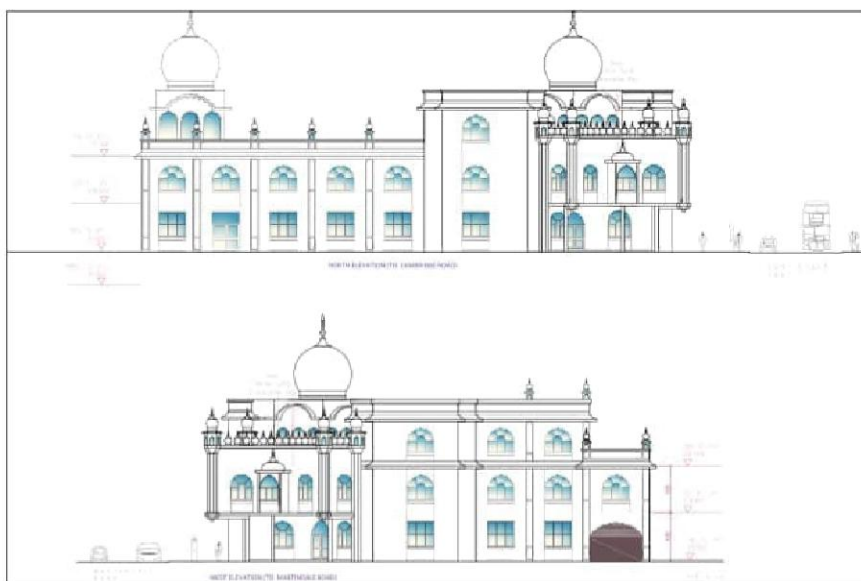
**Snapshot of activities in key events, preparation of langar and community engagement**



Above: Current Aerial view of the GGNES London Complex from Cambridge Close



Above: 3D Image of proposed GGNES London Complex from Cambridge Close



**The Proposed Development Plans**

**Snapshot from the Annual Paath held at GNNSJ London to commemorate the anniversary of GNNSJ's founding Saint**



## **GNN SJ London – Vision**

GNN SJ London was established on the 13th March 1980 and has grown from serving the local Sikh faith to supporting a large and flourishing community, which undertakes extensive local charitable work. On a weekly basis the Gurudwara currently serves approximately 5,200 congregation members. In order to accommodate the growing congregation the base grew from a single residential property to a multitude of adjoining structures.

It is proposed to demolish and completely redevelop the Gurudwara with a design keeping in with traditional Sikh architecture. This will provide a state-of-the art, purpose-built facility serving the needs of the local community. It is also proposed to create a large underground carpark as part of the development to alleviate parking pressures on neighbouring streets.

GNN SJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities. Given the size and complexity of the project, it could take several years to achieve planning permission and further construct the new site.

These facilities would seek to offer sustainability, have multi-functional usage and benefit the needs of an ever growing community. The proposed development would seek to continue to provide the following services to the local community:

- Prayer
- Selfless Service / Volunteering
- Langar
- Wedding ceremonies/Funerals
- Supplementary Education
- Health & Wellbeing
- Childcare, Youth & Family Support
- Elderly Care
- Advise & Guidance Services
- Councilors Clinics

**The Nishkam School West London** is an Ofsted 'Outstanding' school that was completed in July 2018 and is operating under the Government free school programme as a separate entity. Through the redevelopment of the once derelict site in Osterley, and the construction of the brand new state of the art 'all through' school building, the area - previously associated with illegal dumping and travellers, has been transformed. More recently the work undertaken by NSWL, in conjunction with another local secondary school and the local rugby club, is due to be submitted for a National Planning Partnership Award, highlighting the great work undertaken by national bodies, local councils and voluntary organisations.

The achievements of NSWL through the on-going and ever-strengthening partnerships with parents, volunteers and the local community ensured that the school succeeded even when it was housed in a temporary site (September 2013 - July 2018) for longer than anticipated. Dedicated volunteers adapted the internal and external space to ensure that the 350 students had the best possible facilities available to them. Without this immense contribution from the local community and volunteers, and the understanding and patience of parents and staff, it would have been impossible to remain at the temporary site without depleting school resources on basic building works alone.

Before the school moved to the new site in Osterley, in September 2018, a large volunteer effort to clean and landscape the site perimeter took place. The estimated cost of this volunteer effort surpassed £25,000.

NSWL is fast becoming an integral part of the local community, providing high standard educational opportunities for local children and employment opportunities for local residents. It also provides space for several organisations including community groups to use the facilities out of hours.

**Nishkam SWAT (Sikh Welfare & Awareness Team)** is a charitable organisation based in West London. It was founded in 2008, when it opened its youth club which offered regular workshops on substance abuse awareness, informal talks on the Sikh and other faiths, and group discussions and debates on current issues, allowing children and youth to open up about the problems they face such as gang culture, drug addiction and alcohol abuse. In 2009 the Nishkam SWAT Homeless Project was established amidst the growing concerns for the ever increasing homeless population in and around London. Volunteers would spend their evenings preparing food and serving it across the city. A primary collaboration for this period has been the cooking of 100 meals every Monday at the Gurudwara for those who are homeless.

This equates to just over 5000 hot meals. The Zero Hunger with Nishkam Langar is an innovative approach to achieving the UN goal of zero hunger. The project is based in Malawi, East Africa, and provides local children free food at school, which in turn provides children with an incentive to attend and gain an education which will support them throughout their lives. The initiative works on a self-sustaining program where local communities are not only provided free meals, they are also provided with land, machinery and training to become self-reliant. Currently Zero Hunger with Nishkam Langar served 100,000 meals a month, and is on target to serve in excess of 1 million meals per year.

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Report of the Trustees of  
Guru Nanak Nishkam Sewak Jatha (London)  
for the Year Ended 31 March 2023

**Statement of Trustees Responsibilities**

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

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

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

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

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:

*Sarup Singh Mahon*

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Sarup Singh Mahon (Trustee)

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA LONDON UK

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### **Opinion**

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha London UK (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Republic of Ireland'; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees 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 and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA LONDON UK

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### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charity through discussions with trustees 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 charity including 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.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. 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.

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**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

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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 our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Prime  
Chartered Accountants  
Statutory Auditor  
161 Newhall Street  
Birmingham  
B3 1SW

Date: .....30/10/2023.....

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>372,540</b>	<b>39,202</b>	<b>411,742</b>	288,544
Investment income	3	<b>101,030</b>	-	<b>101,030</b>	86,337
<b>Total</b>		<b>473,570</b>	<b>39,202</b>	<b>512,772</b>	374,881
<b>EXPENDITURE ON</b>					
Raising funds	4	<b>3,087</b>	-	<b>3,087</b>	16,063
<b>Charitable activities</b>					
	5				
Staff Costs		<b>71,736</b>	-	<b>71,736</b>	67,182
Premises Costs		<b>59,859</b>	-	<b>59,859</b>	54,812
Support Costs		<b>76,991</b>	-	<b>76,991</b>	57,902
Grants paid to Institution		-	<b>40,000</b>	<b>40,000</b>	-
Finance Costs		<b>3,238</b>	-	<b>3,238</b>	2,383
Governance Costs		<b>5,040</b>	-	<b>5,040</b>	4,230
<b>Total</b>		<b>219,951</b>	<b>40,000</b>	<b>259,951</b>	202,572
Net gains on investments		-	-	-	30,000
<b>NET INCOME/(EXPENDITURE)</b>		<b>253,619</b>	<b>(798)</b>	<b>252,821</b>	202,309
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>6,309,035</b>	<b>92,348</b>	<b>6,401,383</b>	6,199,074
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,562,654</b>	<b>91,550</b>	<b>6,654,204</b>	6,401,383

The notes form part of these financial statements

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	826,912	-	826,912	826,385
Investment property	12	<u>4,103,500</u>	-	<u>4,103,500</u>	<u>4,103,500</u>
		<b>4,930,412</b>	<b>-</b>	<b>4,930,412</b>	<b>4,929,885</b>
<b>CURRENT ASSETS</b>					
Debtors	13	22,413	91,550	113,963	114,542
Cash at bank and in hand		<u>1,753,999</u>	-	<u>1,753,999</u>	<u>1,505,392</u>
		<b>1,776,412</b>	<b>91,550</b>	<b>1,867,962</b>	<b>1,619,934</b>
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(144,170)</u>	-	<u>(144,170)</u>	<u>(148,436)</u>
		<b>1,632,242</b>	<b>91,550</b>	<b>1,723,792</b>	<b>1,471,498</b>
<b>NET CURRENT ASSETS</b>					
		<u>1,632,242</u>	<u>91,550</u>	<u>1,723,792</u>	<u>1,471,498</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,562,654</u>	<u>91,550</u>	<u>6,654,204</u>	<u>6,401,383</u>
<b>NET ASSETS</b>					
		<u>6,562,654</u>	<u>91,550</u>	<u>6,654,204</u>	<u>6,401,383</u>
<b>FUNDS</b>					
Unrestricted funds	15			6,562,654	6,309,035
Restricted funds				<u>91,550</u>	<u>92,348</u>
<b>TOTAL FUNDS</b>					
				<u>6,654,204</u>	<u>6,401,383</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....16 October 2023..... and were signed on its behalf by:

*Bhagirath Singh*  
.....  
Bhagirath Singh - Trustee

The notes form part of these financial statements

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

**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	<u>264,725</u>	<u>215,668</u>
Net cash provided by operating activities		<u>264,725</u>	<u>215,668</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(19,798)	(6,740)
Purchase of investment property		-	(450,000)
Sale of investment property		-	181,500
Interest received		<u>3,680</u>	<u>693</u>
Net cash used in investing activities		<u>(16,118)</u>	<u>(274,547)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>248,607</b>	<b>(58,879)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,505,392</u>	<u>1,564,271</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,753,999</u>	<u>1,505,392</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>252,821</b>	202,309
<b>Adjustments for:</b>		
Depreciation charges	19,271	16,890
Interest received	(3,680)	(693)
Gains on investments	-	(30,000)
Decrease/(increase) in debtors	579	(105,357)
(Decrease)/increase in creditors	<u>(4,266)</u>	<u>132,519</u>
<b>Net cash provided by operations</b>	<b><u>264,725</u></b>	<b><u>215,668</u></b>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>1,505,392</u>	<u>248,607</u>	<u>1,753,999</u>
	<u>1,505,392</u>	<u>248,607</u>	<u>1,753,999</u>
<b>Total</b>	<b><u>1,505,392</u></b>	<b><u>248,607</u></b>	<b><u>1,753,999</u></b>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**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 cost related to statutory audit and legal fees.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

**Investment property**

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

No depreciation is provided on investment properties, as in the opinion of the trustees these properties are held primarily for their investment potential and so their fair value is of more significance than any measure of consumption and to depreciate them would not give a true and fair view. The revaluation of the investment property accords with the fair value accounting rules and will be reported in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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

The charity operates a defined contribution pension scheme, managed by Nest, Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Income and expenditure account**

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

**Going Concern**

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

**Debtors**

Short term debtors ar 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.

**Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, 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 estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss account.

**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), the general volunteer time of Volunteers is not recognised. Please refer to the trustee's annual report for more information about their contribution.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**2. DONATIONS AND LEGACIES**

	2023 £	2022 £
Donations	<u>411,742</u>	<u>288,544</u>

**3. INVESTMENT INCOME**

	2023 £	2022 £
Rents received	<u>97,350</u>	85,644
Deposit account interest	<u>3,680</u>	693
	<u>101,030</u>	<u>86,337</u>

**4. RAISING FUNDS****Investment management costs**

	2023 £	2022 £
Investment property costs - rental sites	<u>3,087</u>	<u>16,063</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Staff Costs	-	71,736	71,736
Premises Costs	-	59,859	59,859
Support Costs	-	76,991	76,991
Grants paid to Institution	40,000	-	40,000
Finance Costs	-	3,238	3,238
Governance Costs	-	5,040	5,040
	<u>40,000</u>	<u>216,864</u>	<u>256,864</u>

**6. GRANTS PAYABLE**

	2023 £	2022 £
Grants paid to Institution	<u>40,000</u>	<u>-</u>

The total donations paid to institutions during the year was as follows:

	2023 £	2022 £
GNNSJ Birmingham	<u>40,000</u>	<u>-</u>
	<u>40,000</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

## 7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Staff Costs	71,736	-	-	71,736
Premises Costs	59,859	-	-	59,859
Support Costs	62,482	-	14,509	76,991
Finance Costs	-	3,238	-	3,238
Governance Costs	-	-	5,040	5,040
	<u>194,077</u>	<u>3,238</u>	<u>19,549</u>	<u>216,864</u>

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year 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. STAFF COSTS

	2023 £	2022 £
Wages and salaries	70,498	64,961
Social security costs	-	896
Other pension costs	1,238	1,325
	<u>71,736</u>	<u>67,182</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Support staff	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The trust considers its key management personnel comprise of the trustees.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	260,060	28,484	288,544
Investment income	<u>86,337</u>	<u>-</u>	<u>86,337</u>
<b>Total</b>	<u>346,397</u>	<u>28,484</u>	<u>374,881</u>
<b>EXPENDITURE ON</b>			
Raising funds	16,063	-	16,063
<b>Charitable activities</b>			
Staff Costs	67,182	-	67,182
Premises Costs	54,812	-	54,812
Support Costs	57,902	-	57,902
Finance Costs	2,383	-	2,383
Governance Costs	<u>4,230</u>	<u>-</u>	<u>4,230</u>
<b>Total</b>	<u>202,572</u>	<u>-</u>	<u>202,572</u>
Net gains on investments	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<b>NET INCOME</b>	173,825	28,484	202,309
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>6,135,210</u>	<u>63,864</u>	<u>6,199,074</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>6,309,035</u></u>	<u><u>92,348</u></u>	<u><u>6,401,383</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

## 11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2022	750,000	147,865	36,362	934,227
Additions	-	-	19,798	19,798
At 31 March 2023	<u>750,000</u>	<u>147,865</u>	<u>56,160</u>	<u>954,025</u>
<b>DEPRECIATION</b>				
At 1 April 2022	69,445	21,342	17,055	107,842
Charge for year	7,500	2,957	8,814	19,271
At 31 March 2023	<u>76,945</u>	<u>24,299</u>	<u>25,869</u>	<u>127,113</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>673,055</u>	<u>123,566</u>	<u>30,291</u>	<u>826,912</u>
At 31 March 2022	<u>680,555</u>	<u>126,523</u>	<u>19,307</u>	<u>826,385</u>

Included in cost or valuation of land and buildings is freehold land of £375,000 (2022 - £375,000) which is not depreciated.

## 12. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 April 2022 and 31 March 2023	<u>4,103,500</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>4,103,500</u>
At 31 March 2022	<u>4,103,500</u>

Fair value at 31 March 2023 is represented by:

	£
Valuation in 2015	554,080
Valuation in 2017	435,000
Valuation in 2018	390,000
Valuation in 2021	506,936
Valuation in 2022	30,000
Cost	<u>2,187,484</u>
	<u>4,103,500</u>

The investment property values were reviewed Surveytec Consultants at the balance sheet date on an open market basis.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	2022
		£	£
Other debtors		<u>113,963</u>	<u>114,542</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	2022
		£	£
Taxation and social security		746	416
Other creditors		<u>143,424</u>	<u>148,020</u>
		<u>144,170</u>	<u>148,436</u>
<b>15. MOVEMENT IN FUNDS</b>			
	At 1.4.22	Net	At
	£	movement	31.3.23
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	6,309,035	253,619	6,562,654
<b>Restricted funds</b>			
Kar Sewa Patna Sahib Project	92,348	(798)	91,550
	<u>6,401,383</u>	<u>252,821</u>	<u>6,654,204</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	473,570	(219,951)	253,619
<b>Restricted funds</b>			
Kar Sewa Patna Sahib Project	39,202	(40,000)	(798)
	<u>512,772</u>	<u>(259,951)</u>	<u>252,821</u>

**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	6,135,210	173,825	6,309,035
<b>Restricted funds</b>			
Kar Sewa Patna Sahib Project	63,864	28,484	92,348
<b>TOTAL FUNDS</b>	<u>6,199,074</u>	<u>202,309</u>	<u>6,401,383</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	346,397	(202,572)	30,000	173,825
<b>Restricted funds</b>				
Kar Sewa Patna Sahib Project	28,484	-	-	28,484
<b>TOTAL FUNDS</b>	<u>374,881</u>	<u>(202,572)</u>	<u>30,000</u>	<u>202,309</u>

**16. RELATED PARTY DISCLOSURES**

During the year a donation of £40,000 (2022: £nil) was paid to a related charity. At the year end £nil (2022: £nil) was due from related parties.

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

England & Wales - Charity number 279733

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# Accounts

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REGISTERED CHARITY NUMBER: 279733

Stanley Yule Chartered Accountants  
Registered Auditors Waterside House  
Waterside Business Park  
1649 Pershore Road  
London West Midlands B30 3DR

# GURU NANAK NISHKAM SEWAK JATHA (LONDON) UK



## ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 2021 - 2022

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The trustees present their annual report and financial statements of the charity for the period 1 April 2021 until 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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 (FRS102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
279733

**Principal Address**  
Guru Nanak Nishkam Sewak Jatha London UK, 142  
Martindale Road, Hounslow, TW4 7HQ

**Trustees**  
Mr. Sarup Singh Mahon  
Mr. Sukhbir Singh Bimrah  
Mr. Bhagirath Singh  
Mr. Gurmit Singh Lall  
Mr. Kuldip Singh Rooprai

**Auditors**  
Stanley Yule Chartered Accountants  
Registered Auditors  
Waterside House  
1649 Pershore Road  
London  
B30 3DR

**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 operating and business risks faced by the Charity and confirm that they have established systems to mitigate risks.

**Trustees and principal officers**

The charity has a Supreme Council of five trustees one of whom is approved as the Chairman.

**Pay Policy for senior staff**

The trustees comprise of the key management personnel of the charity directing and controlling, running and operating the Charity on a day to day basis. The trustees give their time freely and no trustee received remuneration in the year.

The pay of staff is reviewed annually and normally increased in accordance with average earnings. In the year further steps have been taken to reduce paid staff numbers to an average of 3 employees (2021: 5) to move towards compliance with the ethos of "Nishkam" (selfless service). Please refer to note 9 for further information.

**Impact of Covid-19**

The Charity's principles highlight the fundamental importance of the health and well being of all attendees and staff.

As a result of the COVID-19 pandemic the Trustees of the Charity took the important decision to meet Government requirements and advice through implementing required adjustments in the prior year with safety measure across the Gurudwara complex.

Following the ease of restrictions in the year, covid safety measures have reduced with the Gurudwara opening hours and services returning to normality.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Charity's objectives and regulations are regulated by its Constitution document dated 13 March 1980 and as amended on the 17th February 1984. It is established for the propagation 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 poverty.

#### Public benefit

GNN SJ carries out a wide range of activities to achieve the required charitable objectives. The array of activities provide benefit for both those who attend the Gurudwara and generally for the wider community at large. Benefits range from a spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education.

### ACHIEVEMENT AND PERFORMANCE

#### FINANCIAL REVIEW

#### Reserves policy

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

#### Financial position

The Statement of Financial Activities shows total income of £374,881, expenses of £202,572 and a net gain on investments of £30,000, generating a net income of £202,309. The Balance Sheet shows total funds of £6,401,383.

#### Investment policy and objectives

The Charity's principle objective is to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The Trust's investment policy is to defray the income gained from donations and its investment portfolio to support the community. At the balance sheet date the Trust's investment portfolio has a market value of £4,103,500 and generated income of £85,320. The funds raised are expected to achieve the objectives of the Charity.

#### Development activity

In the current year, GNN SJ London has purchased a property in the neighbouring area for a value of £450,000. This presents a movement to achieving GNN SJ London's vision.

GNN SJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities.

#### Fundraising

No fundraising events or activities took place in the year.

#### 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 of the accounts were approved and conclude there is no uncertainty relating to going concern

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## GNNSJ London – Faith Based Activity

Guru Nanak Nishkam Sewak Jatha (London) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless) service in the name of Guru Nanak Dev Ji (1469 - 1539); the founder of the Sikh Dharam. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

GNNSJ's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Guru Granth Sahib Ji, the eternal Guru and sacred scripture of the Sikhs. With engagement over 30 years in spiritual development and enrichment from London, GNNSJ continues steadfast in its endeavours to propagate faith values.

### How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through nurturing of Sikh practitioners; capacity building of individuals, families and communities with values through the regular practice of voluntary service and collective worship.

### Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) in Hounslow, Greater London is at the heart of the London based Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the period. This may be through Akhand Paath, Sehaj Paaths Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis.

### Faith Practice and propagation

**Prayer services:** These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community. This may be through Akhand Paath, Sehaj Paaths, Sukhmani Sahib Paaths, Simran

(chanting of God's name), Nitnem (5 morning prayers) and Kirtan (singing of hymns) on a daily basis. As a result of covid, prayer services in the year were limited to Nitnem and Rehras (daily), Sehaj Paath Sahibs (66) and evening Kirtan.

**Weddings and funerals:** There were no weddings due to Covid limitations and 15 Funerals. The Gurudwara also offered the service for dispersal of cremation ashes.

**Langar:** A vegetarian meal at no cost from the Guru's kitchen is available 24 hours a day to any devotee or visitor irrespective of their caste, colour or creed. This offering was time limited in the year to 31 March 2022 due to Covid-19. Around 3,500 meals are served per week.

**Teaching of Scriptures and Kirtan,** Sacred music (Kirtan) classes. In the year there were Gurmat school classes with 80 students, two kirtan classes with 25 students, weekly and fortnightly tabla classes with 12 students. Classes and attendance were lower than the prior year as a result of covid restrictions.

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

**Annual Paaths** were also held at GNNSJ London to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Pura Singh Ji (Baba Ji), as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji.

**Civil society support** of SWAT (Sikh Welfare Awareness Society), contribution to making Langar on a weekly basis to support the serving of over 2,000 free meals for the homeless across Greater London. Visits from local MPs and councillors as well as the local Police to build community relations. Donations of food for charitable fund raiser events held by local schools.

**Community support** through Spiritual and family guidance; local council advisory services; financial advice for the vulnerable; school admissions support; assisting police visits to deal with local issues and community advice as well as supporting wellbeing through Yoga classes. In the current year, GNNSJ also assisted in providing additional food for those in need due to covid.



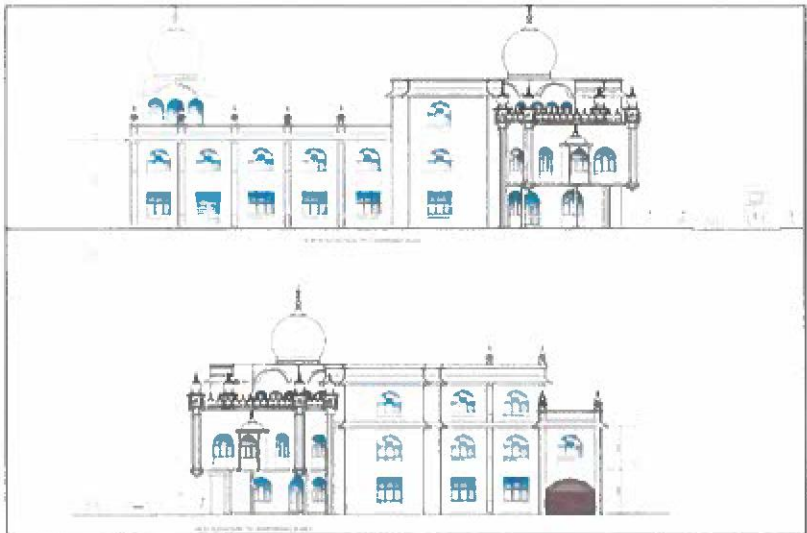
**Snapshot of activities in prayer, service and community engagement**



Above: Current Aerial view of the GMSJ London Complex from Cambridge Close



Above: 3D image of proposed GMSJ London Complex from Cambridge Close



**The Proposed Development Plans**

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## GNN SJ London – Vision

GNN SJ London was established on the 13th March 1980 and has grown from serving the local Sikh faith to supporting a large and flourishing community, which undertakes extensive local charitable work. On a weekly basis the Gurudwara currently serves approximately 3,500 congregation members. In order to accommodate the growing congregation the base grew from a single residential property to a multitude of adjoining structures.

It is proposed to demolish and completely redevelop the Gurudwara with a design keeping in with traditional Sikh architecture. This will provide a state-of-the-art, purpose-built facility serving the needs of the local community. It is also proposed to create a large underground carpark as part of the development to alleviate parking pressures on neighbouring streets.

GNN SJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities.

These facilities would seek to offer sustainability, have multi-functional usage and benefit the needs of an ever-growing community. The proposed development would seek to continue to provide the following services to the local community:

- Prayer
- Selfless Service / Volunteering
- Langar
- Wedding ceremonies/Funerals
- Supplementary Education
- Health & Wellbeing
- Childcare, Youth & Family Support
- Elderly Care
- Advise & Guidance Services
- Councilors Clinics

**The Nishkam School West London** is an Ofsted 'Outstanding' school that was completed in July 2018 and is operating under the Government free school programme as a separate entity. Through the redevelopment of the once derelict site in Osterley, and the construction of the brand new state-of-the-art 'all-through' school building, the area - previously associated with illegal dumping and travellers, has been transformed. More recently the work undertaken by NSWL, in conjunction with another local secondary school and the local rugby club, is due to be submitted for a National Planning Partnership Award, highlighting the great work undertaken by national bodies, local councils and voluntary organisations.

The achievements of NSWL through the on-going and ever-strengthening partnerships with parents, volunteers and the local community ensured that the school succeeded even when it was housed in a temporary site (September 2013 - July 2018) for longer than anticipated. Dedicated volunteers adapted the internal and external space to ensure that the 350 students had the best possible facilities available to them. Without this immense contribution from the local community and volunteers, and the understanding and patience of parents and staff, it would have been impossible to remain at the temporary site without depleting school resources on basic building works alone.

Before the school moved to the new site in Osterley, in September 2018, a large volunteer effort to clean and landscape the site perimeter took place. The estimated cost of this volunteer effort surpassed £25,000.

NSWL is fast becoming an integral part of the local community, providing high standard educational opportunities for local children and employment opportunities for local residents. It also provides space for several organisations including community groups to use the facilities out of hours.

**Nishkam SWAT (Sikh Welfare & Awareness Team)** is a charitable organisation based in West London. It was founded in 2008, when it opened its youth club which offered regular workshops on substance abuse awareness, informal talks on the Sikh and other faiths, and group discussions and debates on current issues, allowing children and youth to open up about the problems they face such as gang culture, drug addiction and alcohol abuse. In 2009 the Nishkam SWAT Homeless Project was established amidst the growing concerns for the ever-increasing homeless population in and around London. Volunteers would spend their evenings preparing food and serving it across the city.

With the ongoing support of GNN SJ London, Nishkam SWAT has grown from strength to strength, and over the year's their service has grown to include advice, guidance, counseling and various health services, across 14 locations in the UK. The Zero Hunger with Nishkam Langar is an innovative approach to achieving the UN goal of zero hunger. The project is based in Malawi, East Africa, and provides local children free food at school, which in turn provides children with an incentive to attend and gain an education which will support them throughout their lives. The initiative works on a self-sustaining program where local communities are not only provided free meals, they are also provided with land, machinery and training to become self-reliant. Currently Zero Hunger with Nishkam Langar served 100,000 meals a month, and is on target to serve in excess of 1 million meals per year.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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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"

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

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

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

Approved by order of the board of trustees on 18<sup>th</sup> December 2022..... and signed on its behalf by:



.....  
Sarup Singh Mahon (Trustee)

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA LONDON UK

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### **Opinion**

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha London UK (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 Republic of Ireland'; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA LONDON UK

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees 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 and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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

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

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA LONDON UK

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### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charity through discussions with trustees 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 charity including 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.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. 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.

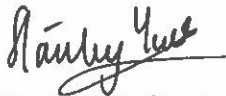
**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

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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 our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



Stanley Yule Chartered Accountants  
Statutory Auditors  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

Date: 18 December 2022

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	260,060	28,484	288,544	142,463
Investment income	3	86,337	-	86,337	69,616
<b>Total</b>		<b>346,397</b>	<b>28,484</b>	<b>374,881</b>	<b>212,079</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	16,063	-	16,063	7,752
<b>Charitable activities</b>					
Staff Costs	5	67,182	-	67,182	88,521
Premises Costs		54,812	-	54,812	17,505
Support Costs		57,902	-	57,902	57,344
Grants paid to Institution		-	-	-	101,000
Finance Costs		2,383	-	2,383	1,271
Governance Costs		4,230	-	4,230	4,230
<b>Total</b>		<b>202,572</b>	<b>-</b>	<b>202,572</b>	<b>277,623</b>
Net gains on investments		30,000	-	30,000	506,936
<b>NET INCOME</b>		<b>173,825</b>	<b>28,484</b>	<b>202,309</b>	<b>441,392</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,135,210	63,864	6,199,074	5,757,682
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,309,035</b>	<b>92,348</b>	<b>6,401,383</b>	<b>6,199,074</b>

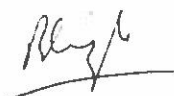
The notes form part of these financial statements

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	826,385	-	826,385	836,535
Investment property	12	4,103,500	-	4,103,500	3,805,000
		<u>4,929,885</u>	-	<u>4,929,885</u>	4,641,535
<b>CURRENT ASSETS</b>					
Debtors	13	22,194	92,348	114,542	9,185
Cash at bank and in hand		<u>1,505,392</u>	-	<u>1,505,392</u>	<u>1,564,271</u>
		<u>1,527,586</u>	<u>92,348</u>	<u>1,619,934</u>	1,573,456
<b>CREDITORS</b>					
Amounts falling due within one year	14	(148,436)	-	(148,436)	(15,917)
<b>NET CURRENT ASSETS</b>					
		<u>1,379,150</u>	<u>92,348</u>	<u>1,471,498</u>	<u>1,557,539</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,309,035</u>	<u>92,348</u>	<u>6,401,383</u>	6,199,074
<b>NET ASSETS</b>					
		<u>6,309,035</u>	<u>92,348</u>	<u>6,401,383</u>	<u>6,199,074</u>
<b>FUNDS</b>					
Unrestricted funds	15			6,309,035	6,135,210
Restricted funds				<u>92,348</u>	<u>63,864</u>
<b>TOTAL FUNDS</b>					
				<u>6,401,383</u>	<u>6,199,074</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2022 and were signed on its behalf by:



.....  
Bhagirath Singh (Trustee)

The notes form part of these financial statements

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

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	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>215,668</u>	<u>65,497</u>
Net cash provided by operating activities		<u>215,668</u>	<u>65,497</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,740)	(20,305)
Purchase of investment property		(450,000)	(14,966)
Sale of investment property		181,500	-
Interest received		<u>693</u>	<u>2,214</u>
Net cash used in investing activities		<u>(274,547)</u>	<u>(33,057)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(58,879)	32,440
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,564,271</u>	<u>1,531,831</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,505,392</u>	<u>1,564,271</u>

The notes form part of these financial statements

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NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022	2021
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>202,309</b>	<b>441,392</b>
<b>Adjustments for:</b>		
Depreciation charges	16,890	13,740
Interest received	(693)	(2,214)
Gains on investments	(30,000)	(506,936)
(Increase)/decrease in debtors	(105,357)	128,675
Increase/(decrease) in creditors	<u>132,519</u>	<u>(9,160)</u>
<b>Net cash provided by operations</b>	<b><u>215,668</u></b>	<b><u>65,497</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>1,564,271</u>	<u>(58,879)</u>	<u>1,505,392</u>
	<u>1,564,271</u>	<u>(58,879)</u>	<u>1,505,392</u>
<b>Total</b>	<b><u>1,564,271</u></b>	<b><u>(58,879)</u></b>	<b><u>1,505,392</u></b>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**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 cost related to statutory audit and legal fees.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

**Investment property**

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

No depreciation is provided on investment properties, as in the opinion of the trustees these properties are held primarily for their investment potential and so their fair value is of more significance than any measure of consumption and to depreciate them would not give a true and fair view. The revaluation of the investment property accords with the fair value accounting rules and will be reported in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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

The charity operates a defined contribution pension scheme, managed by Nest. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Income and expenditure account**

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

**Going Concern**

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

**Debtors**

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.

**Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, 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 estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss account.

**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), the general volunteer time of Volunteers is not recognised. Please refer to the trustee's annual report for more information about their contribution.

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>2. DONATIONS AND LEGACIES</b>		
	<b>2022</b>	2021
	£	£
Donations	<u><b>288,544</b></u>	<u>142,463</u>
<b>3. INVESTMENT INCOME</b>		
	<b>2022</b>	2021
	£	£
Rents received	<b>85,644</b>	67,402
Deposit account interest	<u>693</u>	<u>2,214</u>
	<u><b>86,337</b></u>	<u>69,616</u>
<b>4. RAISING FUNDS</b>		
<b>Investment management costs</b>		
	<b>2022</b>	2021
	£	£
Investment property costs - rental sites	<b>16,063</b>	14,097
Impairment losses	<u>-</u>	<u>(6,345)</u>
	<u><b>16,063</b></u>	<u>7,752</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>		
		Support costs (see note 7)
		£
Staff Costs		<b>67,182</b>
Premises Costs		<b>54,812</b>
Support Costs		<b>57,902</b>
Finance Costs		<b>2,383</b>
Governance Costs		<u><b>4,230</b></u>
		<u><b>186,509</b></u>
<b>6. DONATIONS PAID</b>		
	<b>2022</b>	2021
	£	£
Donations paid to Institutions	<u>-</u>	<u>101,000</u>
The total donations paid to institutions during the year was as follows:		
	<b>2022</b>	2021
	£	£
Other	-	1,000
Guru Nanak Nishkam Sewak Jatha (Leeds)	<u>-</u>	<u>100,000</u>
	<u>-</u>	<u>101,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

## 7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Staff Costs	67,182	-	-	67,182
Premises Costs	54,812	-	-	54,812
Support Costs	48,959	-	8,943	57,902
Finance Costs	-	2,383	-	2,383
Governance Costs	-	-	4,230	4,230
	<u>170,953</u>	<u>2,383</u>	<u>13,173</u>	<u>186,509</u>

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## 9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	64,961	84,666
Social security costs	896	2,188
Other pension costs	<u>1,325</u>	<u>1,667</u>
	<u>67,182</u>	<u>88,521</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Support staff	<u>3</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The trust considers its key management personnel comprise of the trustees.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	125,607	16,856	142,463
Investment income	<u>69,616</u>	<u>-</u>	<u>69,616</u>
<b>Total</b>	<u>195,223</u>	<u>16,856</u>	<u>212,079</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,752	-	7,752
<b>Charitable activities</b>			
Staff Costs	88,521	-	88,521
Premises Costs	17,505	-	17,505
Support Costs	57,344	-	57,344
Grants paid to Institution	101,000	-	101,000
Finance Costs	1,271	-	1,271
Governance Costs	<u>4,230</u>	<u>-</u>	<u>4,230</u>
<b>Total</b>	<u>277,623</u>	<u>-</u>	<u>277,623</u>
Net gains on investments	<u>506,936</u>	<u>-</u>	<u>506,936</u>
<b>NET INCOME</b>	424,536	16,856	441,392
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>5,710,674</u>	<u>47,008</u>	<u>5,757,682</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>6,135,210</u>	<u>63,864</u>	<u>6,199,074</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

## 11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2021	750,000	147,865	29,622	927,487
Additions	-	-	6,740	6,740
At 31 March 2022	<u>750,000</u>	<u>147,865</u>	<u>36,362</u>	<u>934,227</u>
<b>DEPRECIATION</b>				
At 1 April 2021	61,945	18,385	10,622	90,952
Charge for year	7,500	2,957	6,433	16,890
At 31 March 2022	<u>69,445</u>	<u>21,342</u>	<u>17,055</u>	<u>107,842</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>680,555</u>	<u>126,523</u>	<u>19,307</u>	<u>826,385</u>
At 31 March 2021	<u>688,055</u>	<u>129,480</u>	<u>19,000</u>	<u>836,535</u>

Included in cost or valuation of land and buildings is freehold land of £375,000 (2021 - £375,000) which is not depreciated.

## 12. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 April 2021	3,805,000
Additions	450,000
Disposals	(181,500)
Revaluation	30,000
At 31 March 2022	<u>4,103,500</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>4,103,500</u>
At 31 March 2021	<u>3,805,000</u>

Fair value at 31 March 2022 is represented by:

	£
Valuation in 2015	554,080
Valuation in 2017	435,000
Valuation in 2018	390,000
Valuation in 2021	506,936
Valuation in 2022	30,000
Cost	<u>2,187,484</u>
	<u>4,103,500</u>

The investment property values were reviewed Surveytec Consultants at the balance sheet date on an open market basis.

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
Other debtors		<u>114,542</u>	<u>9,185</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
Taxation and social security		416	1,027
Other creditors		<u>148,020</u>	<u>14,890</u>
		<u>148,436</u>	<u>15,917</u>
<b>15. MOVEMENT IN FUNDS</b>			
	At 1.4.21	Net movement	At
	£	in funds	31.3.22
		£	£
<b>Unrestricted funds</b>			
General fund	6,135,210	173,825	6,309,035
<b>Restricted funds</b>			
Kar Sewa Patna Sahib Project	63,864	28,484	92,348
<b>TOTAL FUNDS</b>	<u>6,199,074</u>	<u>202,309</u>	<u>6,401,383</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	346,397	(202,572)	30,000	173,825
<b>Restricted funds</b>				
Kar Sewa Patna Sahib Project	28,484	-	-	28,484
<b>TOTAL FUNDS</b>	<u>374,881</u>	<u>(202,572)</u>	<u>30,000</u>	<u>202,309</u>

## 15. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	5,710,674	424,536	6,135,210
<b>Restricted funds</b>			
Kar Sewa Patna Sahib Project	47,008	16,856	63,864
<b>TOTAL FUNDS</b>	<u>5,757,682</u>	<u>441,392</u>	<u>6,199,074</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	195,223	(277,623)	506,936	424,536
<b>Restricted funds</b>				
Kar Sewa Patna Sahib Project	16,856	-	-	16,856
<b>TOTAL FUNDS</b>	<u>212,079</u>	<u>(277,623)</u>	<u>506,936</u>	<u>441,392</u>

## 16. RELATED PARTY DISCLOSURES

During the year a donation of £nil (2021: £100,000) was paid to a related charity. At the year end £nil (2021: £nil) was due from related parties.

**GURU NANAK NISHKAM SEWAK JATHA LONDON UK**

England & Wales - Charity number 279733

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# Accounts

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REGISTERED CHARITY NUMBER: 279733

Stanley Yule Chartered Accountants  
Registered Auditors Waterside House  
Waterside Business Park  
1649 Pershore Road  
London West Midlands B30 3DR

# GURU NANAK NISHKAM SEWAK JATHA (LONDON) UK



## ANNUAL REPORT OF THE TRUSTEES & FINANCIAL STATEMENTS 2020 - 2021

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The trustees present their annual report and financial statements of the charity for the period 1 April 2020 until 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting 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 (FRS102) (effective 1 January 2015).

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
279733

**Principal Address**  
Guru Nanak Nishkam Sewak Jatha London UK, 142  
Martindale Road, Hounslow, TW4 7HQ

**Trustees**  
Mr. Sarup Singh Mahon  
Mr. Sukhbir Singh Bimrah  
Mr. Bhagirath Singh (appointed 27.06.20)  
Mr. Gurmit Singh Lall (appointed 27.06.20)  
Mr. Kuldip Singh Rooprai (appointed 05.12.20)

**Auditors**  
Stanley Yule Chartered Accountants  
Registered Auditors  
Waterside House  
1649 Pershore Road  
London  
B30 3DR

### 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 operating and business risks faced by the Charity and confirm that they have established systems to mitigate risks.

#### Trustees and principal officers

The charity has a Supreme Council of five trustees one of whom is approved as the Chairman.

#### Pay Policy for senior staff

The trustees comprise of the key management personnel of the charity directing and controlling, running and operating the Charity on a day to day basis. The trustees give their time freely and no trustee received remuneration in the year.

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

#### Impact of Covid-19

As a result of the COVID-19 pandemic the Trustees of the Charity took the important decision to meet Government requirements and implement required adjustments and close the Gurudwara during the financial year between 1<sup>st</sup> April 2020 and 4<sup>th</sup> July 2020.

The Charity's principles highlight the fundamental important of the health and well being of all attendees and staff. In order to adhere to this, strict protocol has been followed since the reopening of the Gurudwara.

A range of safety measures have been put in place since the reopening to ensure the protection of all attendees and these are inclusive, but not limited to the following: restricted opening times for attendees, a one way system with social distancing markings in place, daily monitoring of capacity, restricted access around the premises, a requirement to wear masks by all attendees, additional hygiene facilities, contactless donations and a reduction in allowable capacity on functions.

The Trustees have decided that service offerings will be re-introduced in consistency with the vaccination programme and movements in COVID19 statistics. As at the financial year end many service offerings such as langar and Akhand Paaths were not available and this continues to be the case post the year end.

From a financial perspective, the Charity is anticipated to make a net surplus for the 2022 financial year. The 31<sup>st</sup> March 2021 balance sheet shows a strong reserve position and cash position. As a result, there are no concerns around the going concern of the Charity. Given the strong reserve position and to reduce the burden on the Government, the Trustees of the Charity made a decision to not utilise any of the available support packages in the year.

Further, the intention of the Trustees is to progress the redevelopment of the Gurudwara although as a result of the COVID-19 pandemic and temporary closure of the Gurudwara, the project timeline has been extended.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The Charity's objectives and regulations are regulated by its Constitution document dated 13 March 1980 and as amended on the 17th February 1984. It is established for the propagation 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 poverty.

### Public benefit

GNNSJ carries out a wide range of activities to achieve the required charitable objectives. The array of activities provide benefit for both those who attend the Gurudwara and generally for the wider community at large. Benefits range from a spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities with values based education.

## ACHIEVEMENT AND PERFORMANCE

### FINANCIAL REVIEW

#### Reserves policy

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

#### Financial position

The Statement of Financial Activities shows total income of £212,079, expenses of £277,623 and a net gain on investments of £506,936, generating a net income of £441,392. The Balance Sheet shows total funds of £6,199,074.

#### Investment policy and objectives

The Charity's principle objective is to uplift humanity through the practice of faith values within the context of shared responsibility, selflessness, love, forgiveness, altruism and compassion. The Trust's investment policy is to defray the income gained from donations and its investment portfolio to support the community. At the balance sheet date the Trust's investment portfolio has a market value of £3,805,000 and generated income of £69,616. The funds raised are expected to achieve the objectives of the Charity.

#### Development activity

- 1.Planning consultant appointed
- 2.discussions with the council are ongoing
- 3.next stage is consultation

#### Fundraising

No fundraising events or activities took place in the year.

#### 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 of the accounts were approved and conclude there is no uncertainty relating to going concern

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## GNNSJ London – Faith Based Activity

Guru Nanak Nishkam Sewak Jatha (London) UK - GNNSJ is a faith led 'not for profit' benevolent organisation. It is dedicated to practicing and promoting Nishkam (selfless) service in the name of Guru Nanak Dev Ji (1469 - 1539); the founder of the Sikh Dharam. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

GNNSJ's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Guru Granth Sahib Ji, the eternal Guru and sacred scripture of the Sikhs. With engagement over 29 years in spiritual development and enrichment from London, GNNSJ continues steadfast in its endeavours to propagate faith values.

### How our activities deliver public benefit

GNNSJ carries out a wide range of activities in pursuance of its charitable objectives. The array of activities provide benefit both for those who attend the Gurudwara and the wider community at large. Benefits range from spiritual uplift through nurturing of Sikh practitioners; capacity building of individuals, families and communities with values through the regular practice of voluntary service and collective worship.

### Participation and Engagement

The Sikh Gurudwara (Sikh place of worship) in Hounslow, Greater London is at the heart of the London based Jatha's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (religion).

Prayer services: These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided on a non-stop basis throughout the period. This may be through Akhand Paath, Sehaj Paaths Simran (chanting of God's name) and Kirtan (singing of hymns) on a daily basis.

### Faith Practice and propagation

Prayer services: These promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community. This may be through Akhand Paath, Sehaj Paaths, Sukhmani Sahib Paaths, Simran

(chanting of God's name), Nitnem (5 morning prayers) and Kirtan (singing of hymns) on a daily basis. As a result of covid, prayer services in the year were limited to Nitnem and Rehras (daily), Sehaj Paaths (16 in the year) and Sukhmani Sahib Paaths (35 in the year).

Weddings and funerals: There were 2 weddings and engagements; 51 birth and naming ceremonies; and 21 Funerals. The Gurudwara also offered the service for dispersal of cremation ashes.

Langar: A vegetarian meal at no cost from the Guru's kitchen is available 24 hours a day to any devotee or visitor irrespective of their caste, colour or creed. This offering has been reduced in the year to 31 March 2021 due to Covid-19.

Teaching of Scriptures, Sacred music (Kirtan) and Panjabi school classes. In the year there were 50 Nitnem classes, 50 Gurbani classes and 50 Punjabi school beginner classes. Classes and attendance were lower than the prior year as a result of covid restrictions.

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

Annual Paaths were also held at GNNSJ London to commemorate the anniversaries of GNNSJ's founder Saint, Sant Baba Puran Singh Ji (Baba Ji), as well as Baba Ji's successor, Bhai Sahib Bhai Norang Singh Ji.

Civil society support of SWAT (Sikh Welfare Awareness Society), contribution to making Langar on a weekly basis to support the serving of over 2,000 free meals for the homeless across Greater London. Visits from local MPs and councillors as well as the local Police to build community relations. Donations of food for charitable fund raiser events held by local schools.

Community support through Spiritual and family guidance; local council advisory services; financial advice for the vulnerable; school admissions support; assisting police visits to deal with local issues and community advice as well as supporting wellbeing through Yoga classes. In the current year, GNNSJ also assisted in providing additional food for those in need due to covid.



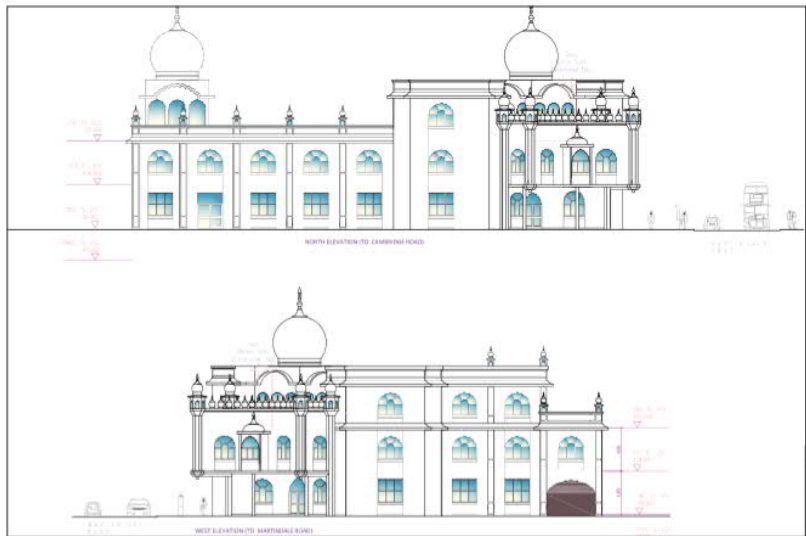
Snapshot of activities in prayer, service and community engagement



Above: Current Aerial view of the GNNIS London Complex from Cambridge Close



Above: 3D Image of proposed GNNIS London Complex from Cambridge Close



The Proposed Development Plans

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## GNNSJ London – Vision

GNNSJ London was established on the 13th March 1980 and has grown from serving the local Sikh faith to supporting a large and flourishing community, which undertakes extensive local charitable work. On a weekly basis the Gurudwara currently serves approximately 3,500 congregation members. In order to accommodate the growing congregation the base grew from a single residential property to a multitude of adjoining structures.

It is proposed to demolish and completely redevelop the Gurudwara with a design keeping in with traditional Sikh architecture. This will provide a state-of-the art, purpose-built facility serving the needs of the local community. It is also proposed to create a large underground carpark as part of the development to alleviate parking pressures on neighbouring streets.

GNNSJ London's vision is to redevelop the existing facilities which provide for a site capable of further benefitting neighboring and wider communities.

These facilities would seek to offer sustainability, have multi-functional usage and benefit the needs of an ever growing community. The proposed development would seek to continue to provide the following services to the local community:

- Prayer
- Selfless Service / Volunteering
- Langar
- Wedding ceremonies/Funerals
- Supplementary Education
- Health & Wellbeing
- Childcare, Youth & Family Support
- Elderly Care
- Advise & Guidance Services
- Councilors Clinics

The Nishkam School West London is an Ofsted 'Outstanding' school that was completed in July 2018 and is operating under the Government free school programme as a separate entity. Through the redevelopment of the once derelict site in Osterley, and the construction of the brand new state of the art 'all through' school building, the area - previously associated with illegal dumping and travellers, has been transformed. More recently the work undertaken by NSWL, in conjunction with another local secondary school and the local rugby club, is due to be submitted for a National Planning Partnership Award, highlighting the great work undertaken by national bodies, local councils and voluntary organisations.

The achievements of NSWL through the on-going and ever-strengthening partnerships with parents, volunteers and the local community ensured that the school succeeded even when it was housed in a temporary site (September 2013 - July 2018) for longer than anticipated. Dedicated volunteers adapted the internal and external space to ensure that the 350 students had the best possible facilities available to them. Without this immense contribution from the local community and volunteers, and the understanding and patience of parents and staff, it would have been impossible to remain at the temporary site without depleting school resources on basic building works alone.

Before the school moved to the new site in Osterley, in September 2018, a large volunteer effort to clean and landscape the site perimeter took place. The estimated cost of this volunteer effort surpassed £25,000.

NSWL is fast becoming an integral part of the local community, providing high standard educational opportunities for local children and employment opportunities for local residents. It also provides space for several organisations including community groups to use the facilities out of hours.

Nishkam SWAT (Sikh Welfare & Awareness Team) is a charitable organisation based in West London. It was founded in 2008, when it opened its youth club which offered regular workshops on substance abuse awareness, informal talks on the Sikh and other faiths, and group discussions and debates on current issues, allowing children and youth to open up about the problems they face such as gang culture, drug addiction and alcohol abuse. In 2009 the Nishkam SWAT Homeless Project was established amidst the growing concerns for the ever increasing homeless population in and around London. Volunteers would spend their evenings preparing food and serving it across the city.

With the ongoing support of GNNSJ London, Nishkam SWAT has grown from strength to strength, and over the year's their service has grown to include advice, guidance, counseling and various health services, across 14 locations in the UK. The Zero Hunger with Nishkam Langar is an innovative approach to achieving the UN goal of zero hunger. The project is based in Malawi, East Africa, and provides local children free food at school, which in turn provides children with an incentive to attend and gain an education which will support them throughout their lives. The initiative works on a self-sustaining program where local communities are not only provided free meals, they are also provided with land, machinery and training to become self-reliant. Currently Zero Hunger with Nishkam Langar served 100,000 meals a month, and is on target to serve in excess of 1 million meals per year. .

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Guru Nanak Nishkam Sewak Jatha (London) UK

Report of the Trustees  
for the year ended 31 March 2021

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

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

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

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

Approved by order of the board of trustees on 19 January 2022 and signed on its behalf by:



.....

Sarup Singh Mahon (Trustee)

## Opinion

We have audited the financial statements of Guru Nanak Nishkam Sewak Jatha London UK (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 Republic of Ireland'; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees 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 and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

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

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

#### Our responsibilities for the audit of the financial statements

We have been appointed as auditors 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 a Report of the Independent Auditors 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:

- Enquiry of management with regards to actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for evidence of management bias.
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Reviewing leases, finance agreements and other such agreements to determine if any conditions attached, whether conditions are complied with, and to ensure disclosures in the financial statements are accurate.
- Checking all statutory submissions have been submitted on time and are complete. This includes submissions to The Charity Commission.
- Checking existence and continued use of fixed assets and checking calculations of depreciation to ensure valuation of assets are at fair value.
- Reviewing Government support received as a result of the COVID-19 pandemic and checking compliance with conditions attached to such support and eligibility to receive such support.

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.

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.

Report of the Independent Auditors to the Trustees of  
Guru Nanak Nishkam Sewak Jatha London UK

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Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.

*Stanley Yule Ltd*

Stanley Yule Chartered Accountants  
Statutory Auditors  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

Date: **19 January 2022**.....

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	125,607	16,856	142,463	419,038
Investment income	3	<u>69,616</u>	<u>-</u>	<u>69,616</u>	<u>73,342</u>
Total		195,223	16,856	212,079	492,380
<b>EXPENDITURE ON</b>					
Raising funds	4	7,752	-	7,752	7,977
Charitable activities	5				
Staff Costs		88,521	-	88,521	150,623
Premises Costs		17,505	-	17,505	33,469
Support Costs		57,344	-	57,344	51,622
Donations paid to Institutions		101,000	-	101,000	31,000
Finance Costs		1,271	-	1,271	4,282
Governance Costs		4,230	-	4,230	4,886
Total		<u>277,623</u>	<u>-</u>	<u>277,623</u>	<u>283,859</u>
Net gains on investments		<u>506,936</u>	<u>-</u>	<u>506,936</u>	<u>-</u>
NET INCOME		424,536	16,856	441,392	208,521
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>5,710,674</u>	<u>47,008</u>	<u>5,757,682</u>	<u>5,549,161</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>6,135,210</u></u>	<u><u>63,864</u></u>	<u><u>6,199,074</u></u>	<u><u>5,757,682</u></u>

The notes form part of these financial statements

## GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	836,535	-	836,535	829,971
Investment property	12	<u>3,805,000</u>	<u>-</u>	<u>3,805,000</u>	<u>3,283,098</u>
		4,641,535	-	4,641,535	4,113,069
<b>CURRENT ASSETS</b>					
Debtors	13	9,185	-	9,185	137,859
Cash at bank and in hand		<u>1,500,407</u>	<u>63,864</u>	<u>1,564,271</u>	<u>1,531,831</u>
		1,509,592	63,864	1,573,456	1,669,690
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(15,917)</u>	<u>-</u>	<u>(15,917)</u>	<u>(25,077)</u>
<b>NET CURRENT ASSETS</b>		<u>1,493,675</u>	<u>63,864</u>	<u>1,557,539</u>	<u>1,644,613</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,135,210</u>	<u>63,864</u>	<u>6,199,074</u>	<u>5,757,682</u>
<b>NET ASSETS</b>		<u><u>6,135,210</u></u>	<u><u>63,864</u></u>	<u><u>6,199,074</u></u>	<u><u>5,757,682</u></u>
<b>FUNDS</b>					
Unrestricted funds	15			6,135,210	5,710,674
Restricted funds				<u>63,864</u>	<u>47,008</u>
<b>TOTAL FUNDS</b>				<u><u>6,199,074</u></u>	<u><u>5,757,682</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2022 and were signed on its behalf by:



.....  
Bhagirath Singh (Trustee)

The notes form part of these financial statements

## GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Cash Flow Statement  
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>65,497</u>	<u>114,825</u>
Net cash provided by operating activities		<u>65,497</u>	<u>114,825</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,305)	(2,259)
Purchase of investment property		(14,966)	(402,638)
Interest received		<u>2,214</u>	<u>6,576</u>
Net cash used in investing activities		<u>(33,057)</u>	<u>(398,321)</u>
Change in cash and cash equivalents in the reporting period		32,440	(283,496)
Cash and cash equivalents at the beginning of the reporting period		<u>1,531,831</u>	<u>1,815,327</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,564,271</u></u>	<u><u>1,531,831</u></u>

The notes form part of these financial statements

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Notes to the Cash Flow Statement  
for the year ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2021	2020	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	441,392	208,521	
Adjustments for:			
Depreciation charges	13,740	11,620	
Interest received	(2,214)	(6,576)	
Gains on investments	(506,936)	-	
Decrease/(increase) in debtors	128,675	(108,834)	
(Decrease)/increase in creditors	<u>(9,160)</u>	<u>10,094</u>	
Net cash provided by operations	<u>65,497</u>	<u>114,825</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,531,831</u>	<u>32,440</u>	<u>1,564,271</u>
	<u>1,531,831</u>	<u>32,440</u>	<u>1,564,271</u>
Total	<u>1,531,831</u>	<u>32,440</u>	<u>1,564,271</u>

The notes form part of these financial statements

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## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### 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.

### 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### 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 cost related to statutory audit and legal fees.

### Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

### Investment property

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

No depreciation is provided on investment properties, as in the opinion of the trustees these properties are held primarily for their investment potential and so their fair value is of more significance than any measure of consumption and to depreciate them would not give a true and fair view. The revaluation of the investment property accords with the fair value accounting rules and will be reported in the Statement of Financial Activities.

### Taxation

The charity is exempt from 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.

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme, managed by Nest, Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Income and expenditure account

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

Debtors

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.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, 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 estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss account.

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), the general volunteer time of Volunteers is not recognised. Please refer to the trustee's annual report for more information about their contribution.

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

2.	DONATIONS AND LEGACIES		2021	2020
			£	£
	Donations		<u>142,463</u>	<u>419,038</u>
3.	INVESTMENT INCOME		2021	2020
			£	£
	Rents received		67,402	66,766
	Deposit account interest		<u>2,214</u>	<u>6,576</u>
			<u>69,616</u>	<u>73,342</u>
4.	RAISING FUNDS		2021	2020
	Investment management costs		£	£
	Investment management costs - rental sites		14,097	7,977
	Impairment losses		<u>(6,345)</u>	-
			<u>7,752</u>	<u>7,977</u>
5.	CHARITABLE ACTIVITIES COSTS			
		Donation funding of activities (see note 6)	Support costs (see note 7)	Totals
		£	£	£
	Staff Costs	-	88,521	88,521
	Premises Costs	-	17,505	17,505
	Support Costs	-	57,344	57,344
	Donations paid to Institutions	101,000	-	101,000
	Finance Costs	-	1,271	1,271
	Governance Costs	-	<u>4,230</u>	<u>4,230</u>
		<u>101,000</u>	<u>168,871</u>	<u>269,871</u>

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

6.	DONATIONS PAID		
		2021	2020
		£	£
	Donations paid to Institutions	<u>101,000</u>	<u>31,000</u>
	The total donations paid to institutions during the year was as follows:		
		2021	2020
		£	£
	Kar Sewa Patna Sahib Project	-	31,000
	Other	1,000	
	Guru Nanak Nishkam Sewak Jatha (Leeds)	<u>100,000</u>	
		<u>101,000</u>	<u>31,000</u>

7.	SUPPORT COSTS				
		Management	Finance	Governance	Totals
		£	£	costs	£
	Staff Costs	88,521	-	-	88,521
	Premises Costs	17,505	-	-	17,505
	Support Costs	56,749	-	595	57,344
	Finance Costs	-	1,271	-	1,271
	Governance Costs	-	-	<u>4,230</u>	<u>4,230</u>
		<u>162,775</u>	<u>1,271</u>	<u>4,825</u>	<u>168,871</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	68,885	141,034
Social security costs	15,747	7,125
Other pension costs	<u>3,889</u>	<u>2,464</u>
	<u>88,521</u>	<u>150,623</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Support staff	<u>5</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The trust considers its key management personnel comprise of the trustees.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	374,459	44,579	419,038
Investment income	<u>73,342</u>	<u>-</u>	<u>73,342</u>
Total	447,801	44,579	492,380
EXPENDITURE ON			
Raising funds	7,977	-	7,977
Charitable activities			
Staff Costs	150,623	-	150,623
Premises Costs	33,469	-	33,469
Support Costs	51,622	-	51,622
Donations paid to Institutions	-	31,000	31,000
Finance Costs	4,282	-	4,282
Governance Costs	4,886	-	4,886
Total	<u>252,859</u>	<u>31,000</u>	<u>283,859</u>
NET INCOME	194,942	13,579	208,521
RECONCILIATION OF FUNDS			
Total funds brought forward	5,515,732	33,429	5,549,161

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>5,710,674</u>	<u>47,008</u>	<u>5,757,682</u>

11. TANGIBLE FIXED ASSETS	Freehold property £	Improvements to property £	and fittings £	Fixtures Totals £
<b>COST</b>				
At 1 April 2020	750,000	147,865	9,317	907,182
Additions	<u>-</u>	<u>-</u>	<u>20,305</u>	<u>20,305</u>
At 31 March 2021	<u>750,000</u>	<u>147,865</u>	<u>29,622</u>	<u>927,487</u>
<b>DEPRECIATION</b>				
At 1 April 2020	54,445	15,427	7,339	77,211
Charge for year	<u>7,500</u>	<u>2,958</u>	<u>3,283</u>	<u>13,741</u>
At 31 March 2021	<u>61,945</u>	<u>18,385</u>	<u>10,622</u>	<u>90,952</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>688,055</u>	<u>129,480</u>	<u>19,000</u>	<u>836,535</u>
At 31 March 2020	<u>695,555</u>	<u>132,438</u>	<u>1,978</u>	<u>829,971</u>

Included in cost or valuation of land and buildings is freehold land of £375,000 (2020 - £375,000) which is not depreciated.

12. INVESTMENT PROPERTY	£
<b>FAIR VALUE</b>	
At 1 April 2020	3,283,098
Additions	14,966
Revaluation	<u>506,936</u>
At 31 March 2021	<u>3,805,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>3,805,000</u>
At 31 March 2020	<u>3,283,098</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

## 12. INVESTMENT PROPERTY - continued

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2015	554,080
Valuation in 2016	435,000
Valuation in 2018	390,000
Valuation in 2021	506,936
Cost	<u>1,918,984</u>
	<u>3,805,000</u>

The investment property values were reviewed Surveytec Consultants at the balance sheet date on an open market basis.

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>9,185</u>	<u>137,859</u>

Included in debtors is a loan of £nil (2020: £100,000) to GNNSJ Leeds, during the current year the loan was converted to a donation.

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	1,027	4,898
Other creditors	<u>14,890</u>	<u>20,179</u>
	<u>15,917</u>	<u>25,077</u>

## 15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	5,710,674	424,536	6,135,210
Restricted funds			
Kar Sewa Patna Sahib Project	47,008	16,856	63,864
	<u>5,757,682</u>	<u>441,392</u>	<u>6,199,074</u>
TOTAL FUNDS			

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

## 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	195,223	(277,623)	506,936	424,536
Restricted funds				
Kar Sewa Patna Sahib Project	16,856	-	-	16,856
	<u>212,079</u>	<u>(277,623)</u>	<u>506,936</u>	<u>441,392</u>
TOTAL FUNDS	<u>212,079</u>	<u>(277,623)</u>	<u>506,936</u>	<u>441,392</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	5,515,732	194,942	5,710,674
Restricted funds			
Kar Sewa Patna Sahib Project	33,429	13,579	47,008
	<u>5,549,161</u>	<u>208,521</u>	<u>5,757,682</u>
TOTAL FUNDS	<u>5,549,161</u>	<u>208,521</u>	<u>5,757,682</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	447,801	(252,859)	194,942
Restricted funds			
Kar Sewa Patna Sahib Project	44,579	(31,000)	13,579
	<u>492,380</u>	<u>(283,859)</u>	<u>208,521</u>
TOTAL FUNDS	<u>492,380</u>	<u>(283,859)</u>	<u>208,521</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

## 15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	5,515,732	619,478	6,135,210
Restricted funds			
Kar Sewa Patna Sahib Project	33,429	30,435	63,864
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL FUNDS	<u>5,549,161</u>	<u>649,913</u>	<u>6,199,074</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	643,024	(530,482)	506,936	619,478
Restricted funds				
Kar Sewa Patna Sahib Project	61,435	(31,000)	-	30,435
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL FUNDS	<u>704,459</u>	<u>(561,482)</u>	<u>506,936</u>	<u>649,913</u>

## 16. RELATED PARTY DISCLOSURES

During the year a donation of £100,000 (2020: £31,000) was paid to a related charity. At the year end £nil (2020: £125,056) was due from related parties.

## GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	142,463	419,038
Investment income		
Rents received	67,402	66,766
Deposit account interest	<u>2,214</u>	<u>6,576</u>
	<u>69,616</u>	<u>73,342</u>
Total incoming resources	212,079	492,380
<b>EXPENDITURE</b>		
Investment management costs		
Investment management costs - rental sites	14,097	7,977
Impairment losses for intangible fixed assets	<u>(6,345)</u>	<u>-</u>
	7,752	7,977
Charitable activities		
Donations paid to institutions	101,000	31,000
Support costs		
Management		
Wages	68,885	141,034
Social security	15,747	7,125
Pensions	3,889	2,464
Rates and water	1,514	1,717
Insurance	6,157	5,999
Light and heat	18,950	23,261
Telephone	1,069	1,194
Postage and stationery	6,317	28
Sundries	1,366	50
Hygiene & Cleaning	16,349	8,789
Kitchen expenses	1,214	6,555
Laundry	250	3,526
Premises repairs & renewals	3,554	2,492
Flowers	2,714	1,928
Subscription	1,060	413
Katha/Kirtan	-	15,208
Punjabi School	-	1,362
Freehold property	7,500	7,500
Carried forward	156,535	230,645

This page does not form part of the statutory financial statements

GURU NANAK NISHKAM SEWAK JATHA LONDON UK

Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	2021 £	2020 £
Management		
Brought forward	156,535	230,645
Improvements to property	2,957	2,957
Fixtures and fittings	<u>3,283</u>	<u>1,163</u>
	162,775	234,765
Finance		
Bank charges	1,271	4,282
Governance costs		
Auditors' remuneration	4,230	4,886
Professional services	<u>595</u>	<u>949</u>
	<u>4,825</u>	<u>5,835</u>
Total resources expended	<u>277,623</u>	<u>283,859</u>
Net (expenditure)/income before gains and losses	(65,544)	208,521
Realised recognised gains and losses		
Realised gains/(losses) on investment property	<u>506,936</u>	<u>-</u>
Net income	<u>441,392</u>	<u>208,521</u>

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

GURU NANAK NISHKAM  
SEWAK JATHA (LONDON)  
UK