

DHARAM SEVA RECORDS

England & Wales · Charity number 1153395

Details

Other names	DHARAM SEVA
Status	Registered
Legal form	CIO
Registered	2013-08-14
Register	View on the Charity Commission register

Contact

Address	Dharam Seva Records Chandos Business Centre 87A Warwick Street Leamington Spa Warwickshire CV32 4RJ
Phone	07961054660
Email	info@dharamsevarecords.com
Website	www.dharamsevarecords.com

Activities

Objects: 1) THE ADVANCEMENT OF THE SIKHI RELIGION FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR THROUGH THE HOLDING OF PRAYER MEETINGS, SEMINARS, CELEBRATION OF RELIGIOUS FESTIVALS AND PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE SIKHI RELIGION AND THE PROMOTION/PRODUCTION AND SALE OF RELIGIOUS CDS2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Serving people of all ages, backgrounds, and identities, with a focus on those who are marginalised or disadvantaged by providing accessible, culturally competent, and community support services throughout the UK. It aims to respond to the evolving needs of society by developing and delivering a range of adaptable projects that reflect the changing social, cultural, and economic conditions today.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT ENGLAND
- India
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£126,231	£130,950	-	-
2023-09-30	£41,327	£25,565	-	-
2022-09-30	£35,227	£18,490	-	-
2021-09-30	£13,316	£11,687	-	-
2020-09-30	£9,467	£7,688	-	-

Trustees

Name	Role	Appointed
SUNDIP SINGH KHAKH	Chair	2013-07-19
GAGANDEEP SIGNH NOTAY		2018-05-04
Muninder Singh Dhaliwal		2021-01-15

DHARAM SEVA RECORDS

England & Wales - Charity number 1153395

Accounts



Dharam Seva Records Trustees Report

July 2025



Executive summary:

This document summarizes the following information for Dharam Seva Records (charity number 1153395); the registered address of which is 87 Warwick Street, Leamington Spa, Warwickshire, England, CV32 4RJ.

1. Summary of activity by the Charity inc. releases over the past 12 months (including view counts)
2. How the Charity continues to extend its reach within local communities
3. Summary of achievements over the last 12 months and outlook for the Charity going forward.

1. Summary of activity by the charity over the last 12 months:

Whilst the core activity of the charity remains based on the principles of the Sikh faith, the aim is to make an impact to the global society we live in. Given the existing worldwide reach and remit through the Charity's activities focused on music, art and poetry, this artistic content continues to aid various demographic groups regardless of background, religious belief and ethnic group.

Below is a selection of significant Shabad (religious hymns) releases by the Charity over the past 12 months. These view counts are taken directly from YouTube - the video's can be found by searching for 'Dharam Seva Records' once logging into YouTube and selecting the option for 'This Year' in the top left hand corner (information correct as of 18 July 2024). This summary confirms

the reach of the charity's work. Information on all Shabad releases is available upon request in writing to the Trustees of the Charity:

1. Chaupai Sahib - 8,400,000 views
2. Mool Mantar for kids - 7,100,000 views
3. Chal Seva Kariye – 3,100,000 views
4. Jin Prem Kiyo – 2,300,000 views
5. Dasmesh Guru – 1,400,000 views
6. Jogi - 192,000 views
7. Jaat - 179,000 views
8. Aukhi Ghadi Na Dekhen Deyi - 162,000 views
9. Dhan Waheguru – 146,000 views
10. Loki Darde – 119,000 views
11. Zindagi Teri - 108,000 views
12. The Chronicles of Fakeeri – 59,000 views
13. Rabba Veh – 55,000 views
14. Tuhi You – 53,000 views
15. Baba Nanak – 52,000 views
16. Apni Kirpa Dhaar – 37,000 views
17. Khayal – 34,000 views
18. Meh Bin Gur Dekhe – 18,000 views
19. Satgur Hoye Dayal – 16,000 views
20. Ja Tu Mere Val Hai – 8,300 views
21. Mere Man Naam Nit Nit – 4,300 views
22. Waheguru Dhan Waheguru – 4,100 views



2. Extending reach within local communities:

In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high caliber artists, producers and writers, the artistic content produced is becoming increasingly weighted towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.

An example of which is the weekly research / study forum that started in 2019, which has continued to go from strength to strength. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Dev Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.

The forum is a 2-hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the Charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.

A framework has been created by the charity which enables the sessions to run throughout the year and across traditional cultural boundaries. In Q2 2022, the study group expanded its reach on an international scale where the Charity volunteers were requested to host a group session in Vienna, Austria over a 2-



day period. With attendance of over 300 delegates over the 2 days, it is reassuring to see the Charity's work supporting society across geographical boundaries.

There are currently plans to extend this further across other European cities during late 2025 / 2026 due to public demand.

On a more local level due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 250 different participants have attended the study forum.

As demand continues to prosper, the charity will continue to host and facilitate the twice weekly forums along with our other projects. Should the delegate numbers continue to increase week on week, the Charity may decide to further increase the frequency and has plans and capacity to support the demand as needed.

The Charity has also begun to work on tailoring their work to the needs of different demographics in society to ensure everyone can be a beneficiary of the charities work. It started a class in the local Gurdwara known as 'Japji Memorize'. The aim of this project is to help young children memorize the writings of Guru Nanak Dev Ji, which will help them to dive deeper into the core of Sikhi and understand what is being written in the Japji Sahib. This will enable this divine knowledge to be passed onto the children in the future and ensures that the teachings of our Gurus continue to benefit the community.

Several more projects to support local communities have also been identified. These will be reviewed and prioritized based on the need that arises. This will

enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised; and provide an opportunity for the Charity to extend its partnership with other charitable causes to support the increasing demands for its services.

3. Summary of achievements and outlook going forward:

Demand for the Charity's services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 19m+ YouTube views on the selection of the 22 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by its continued work.

However, the extended focus by the Charity to also aid the most vulnerable members of society through its work on promoting wellbeing and mindfulness is a key area of growth. The demand for its services in this area have become a reality through the study forms which are now taking place on an international scale.

In March of 2024, the members of the charity went out to an event at the prestigious Birmingham Symphony Hall and had worked together to put on an event in which the message of the Gurus was broadcasted to a sold-out crowd of just over 2000 people. The performance included the vibrant use of Bhangra dancers, combined with the use of modern musical sounds to educate the future generations on the message of our Gurus through the sound of music. The performance concluded with a standing ovation from the arena as they demonstrated their support for the performers.



The growing social issues in modern societies has meant that community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasingly digital era and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to grow exponentially

All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.

Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.

Dharam Seva Records Trustees

Balance Sheet

Dharam Seva Records As at 30 September 2024

	30 SEPT 2024	30 SEPT 2023
Fixed Assets		
Tangible Assets		
Computer Equipment	4,706.00	4,706.00
Total Tangible Assets	4,706.00	4,706.00
Total Fixed Assets	4,706.00	4,706.00
Current Assets		
Cash at bank and in hand		
20480833604721	151.56	-
Business Current Account	27,559.04	32,427.30
Total Cash at bank and in hand	27,710.60	32,427.30
Cash in hand	88.22	88.22
Total Current Assets	27,798.82	32,515.52
Net Current Assets (Liabilities)	27,798.82	32,515.52
Total Assets less Current Liabilities	32,504.82	37,221.52
Net Assets	32,504.82	37,221.52
Capital and Reserves		
Current Year Earnings	(4,716.70)	15,761.52
Retained Earnings	37,221.52	21,460.00
Total Capital and Reserves	32,504.82	37,221.52



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Dharam Seva

On accounts for the year
ended

30th September 2024

Charity no
(if any)

1153395

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 09 / 2024.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income is £126,231 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

25/07/2025

Name:

Amit Bedi

Relevant professional
qualification(s) or body
(if any):

CIMA

Address:	62-70 Tettenhall Road
	Wolverhampton
	WV1 4TH

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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DHARAM SEVA RECORDS

England & Wales - Charity number 1153395

Accounts



**Dharam Seva Records
Trustees Report**

July 2023

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the reach of the charity's work. Information on all Shabad releases is available upon request in writing to the Trustees of the Charity:

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7. Jaat - 179,000 views
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22. Waheguru Dhan Waheguru – 4,100 views



2. Extending reach within local communities:

In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high caliber artists, producers and writers, the artistic content produced is becoming increasingly weighted towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.

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As demand continues to prosper, the charity will continue to host and facilitate the twice weekly forums along with our other projects. Should the delegate numbers continue to increase week on week, the Charity may decide to further increase the frequency and has plans and capacity to support the demand as needed.

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Several more projects to support local communities have also been identified. These will be reviewed and prioritized based on the need that arises. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised; and provide an opportunity for the Charity to



extend its partnership with other charitable causes to support the increasing demands for its services.



3. Summary of achievements and outlook going forward:

Demand for the Charity's services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 19m+ YouTube views on the selection of the 22 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by its continued work.

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In March of 2024, the members of the charity went out to an event at the prestigious Birmingham Symphony Hall and had worked together to put on an event in which the message of the Gurus was broadcasted to a sold-out crowd of just over 2000 people. The performance included the vibrant use of Bhangra dancers, combined with the use of modern musical sounds to educate the future generations on the message of our Gurus through the sound of music. The performance concluded with a standing ovation from the arena as they demonstrated their support for the performers.

The growing social issues in modern societies have meant that communities look for new support mechanisms as we go about our daily lives. This is evident in the increase in traffic

Charity has seen its social media platforms over the past 24 months in comparison to previous years. As we move into an increasing digital era and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to grow exponentially

All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.

Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.

Dharam Seva Records Trustees

REGISTERED CHARITY NUMBER: 1153395

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
DHARAM SEVA RECORDS

DHARAM SEVA RECORDS

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2023**

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DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Summary of activity by the charity over the last 12 months

Whilst the core activity of the charity remains based on the principles of the Sikh faith, the aim is to make an impact to the global society we live in. Given the existing worldwide reach and remit through the Charity's activities focused around music, art and poetry, this artistic content continues to aid various demographic groups regardless of background religious belief and ethnic group.

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19. Mere Man Naam Nit Nit - 4,300 views
20. Waheguru Dhan Waheguru - 4,100 views
21. Loki Darde – 119,000 views
22. Rabba Veh – 55,000 views

Extending reach within local communities

In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high calibre artists, producers and writers, the artistic content produced is becoming increasingly weighed towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.

An example of which is the weekly research / study forum that started in 2019, which has continued to go from strength to strength. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Dev Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.

The forum is a 2 hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the Charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.

A framework has been created by the charity which enables the sessions to run throughout the year and across traditional cultural boundaries. In Q2 2022, the study group expanded its reach on an international scale where the Charity volunteers were requested to host a group session in Vienna, Austria over a 2 day period. With attendance of over 300 delegates over the 2 days, it is reassuring to see the Charity's work supporting society across geographical boundaries. There are currently plans to extend this further across other European cities during late 2024/2025 due to public demand.

On a more local level, prior to the COVID-19 pandemic, due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 250 different participants have attended the study forum.

DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2023

OBJECTIVES AND ACTIVITIES

Extending reach within local communities (cont.)

As the UK has maintained its recovery from the pandemic and life in the "new normal" becomes increasingly standardized the charity will continue to host and facilitate the twice weekly forums. Should the delegate numbers continue to increase week by week the Charity may decide to further increase the frequency and have plans and capacity to support the demand as needed.

As a result of these forums taking place, several other projects to support local communities have also been identified. These will be reviewed and prioritized based on the need that arises. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised; and provide an opportunity for the Charity to extend its partnership with other charitable causes to support the increasing demands for its services.

Summary of achievements and outlook going forward

The COVID-19 pandemic brought unprecedented events around the globe; yet the demand for access to digital support services has never been greater.

Demand for the Charity's services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 19m+ YouTube views on the selection of the 22 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by its continued work.

However, it is clear that the extended focus by the Charity to also aid the most vulnerable members of society through its work on promoting wellbeing and mindfulness is a key area of growth. The demand for its services in this area has become a reality through the study forums which are now taking place on an international scale.

In March of 2024, the members of the charity went out to an event at the prestigious Birmingham Symphony Hall and had worked together to put on an event in which the message of the Gurus was broadcasted to a sold-out crowd of just over 2000 people. The performance included the vibrant use of Bhangra dancers, combined with the use of modern musical sounds to educate the future generations on the message of our Gurus through the sound of music. The performance concluded with a standing ovation from the arena as they demonstrated their support for the performers.

The growing social issues in modern societies has meant that community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasingly digital era and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to grow exponentially

To this end, the Charity is currently in discussions to rebrand its name from Dharam Seva Records to Dharam Seva in order to further represent the extended services it is now offering as demand for its services continues to evolve. Further details on this will be shared in the next report once approved by the Trustees and the process has been completed.

The COVID-19 pandemic has caused the worldwide community to look for new support mechanisms as we go about our daily lives. This is evident in the increase in traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasing digital era and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to increase further.

All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.

Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153395

Principal address

Office 112
41 Oxford Street
Leamington Spa
Warwickshire
CV32 4RB

DHARAM SEVA RECORDS

Trustees
S S Khakh
G S Notay
M Dhaliwal

REPORT OF THE TRUSTEES
for the Year Ended 30 September 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Mr Amit Bedi
Larchwood Accountants
38-40 Compton Road
Wolverhampton
West Midlands
WV6 8SZ

Approved by order of the board of trustees on 31 July 2023 and signed on its behalf by:

S S Khakh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DHARAM SEVA RECORDS**

Independent examiner's report to the trustees of Dharam Seva Records

I report to the charity trustees on my examination of the accounts of Dharam Seva Records (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustee of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Amit Bedi
Larchwood Accountants
38-40 Compton Road
Wolverhampton
West Midlands
WV6 8SZ

Date: ...15/10/2024.....

DHARAM SEVA RECORDS
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2023

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		22,364	14,903
Charitable activities			
Music			
		<u>18,963</u>	<u>20,324</u>
Total		<u>41,327</u>	<u>35,227</u>
 EXPENDITURE ON			
Raising funds	2	11,895	13,401
Charitable activities			
Music			
		<u>13,670</u>	<u>5,089</u>
Total		<u>25,565</u>	<u>18,490</u>
 NET INCOME		 15,762	 16,737
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>21,460</u>	<u>4,723</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>37,222</u></u>	 <u><u>21,460</u></u>

DHARAM SEVA RECORDS

**BALANCE SHEET
30 September 2023**

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
Fixed Assets			
Computer Equipment's		4,706	-
 CURRENT ASSETS			
Cash at bank and in hand		32,516	21,460
 NET CURRENT ASSETS		<u>37,222</u>	<u>21,460</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,222</u>	<u>21,460</u>
 NET ASSETS		<u>37,222</u>	<u>21,460</u>
 FUNDS	5		
Unrestricted funds		<u>37,222</u>	<u>21,460</u>
 TOTAL FUNDS		<u>37,222</u>	<u>21,460</u>

The financial statements were approved by the Board of Trustees and authorized for issue on 31 July 2023 and were signed on its behalf by:

S S Khakh - Trustee



M Dhaliwal - Trustee



G S Notay - Trustee



DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis on 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.

Income

All income is recognized 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 recognized as expenditure as soon as there is a legal or constructive obligation committing 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 costs related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Support costs	<u>25,565</u>	<u>13,401</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

The following trustees were reimbursed by the charity during the year ended 30 September 2023 and each received:

Muninder Singh received £337 for media supplies / materials for seminars

Sundip Khakh received £212.28 for media supplies / materials for seminars

DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,903
Charitable activities	
Music	<u>20,324</u>
Total	<u>35,227</u>
EXPENDITURE ON	
Raising funds	13,401
Charitable activities	
Music	<u>5,089</u>
Total	<u>11,687</u>
NET INCOME	16,737
RECONCILIATION OF FUNDS	
Total funds brought forward 01.10.2021	<u>4,723</u>
TOTAL FUNDS CARRIED FORWARD 30.09.2022	<u><u>21,460</u></u>

5. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	21,460	11,056	32,516
TOTAL FUNDS	<u><u>21,460</u></u>	<u><u>11,056</u></u>	<u><u>32,516</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,280	(31,224)	11,056
TOTAL FUNDS	<u><u>42,280</u></u>	<u><u>(31,224)</u></u>	<u><u>11,056</u></u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2023**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement funds £	At 30.9.22 £
Unrestricted funds			
General fund	4,723	16,737	21,460
TOTAL FUNDS	<u>4,723</u>	<u>16,737</u>	<u>21,460</u>

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

	Incoming resources £	Resources expanded £	Movement in funds £
Unrestricted funds			
General fund	35,227	(18,490)	16,737
TOTAL FUNDS	<u>35,227</u>	<u>(18,490)</u>	<u>16,737</u>

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

	At 1.10.22 £	Net movement funds £	At 30.9.23 £
Unrestricted funds			
General fund	21,460	11,056	32,516
TOTAL FUNDS	<u>21,460</u>	<u>11,056</u>	<u>32,516</u>

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

	Incoming resources £	Resources expanded £	Movement in funds £
Unrestricted funds			
General fund	42,280	(31,224)	11,056
TOTAL FUNDS	<u>42,280</u>	<u>(31,224)</u>	<u>11,056</u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2023**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ending 30 September 2023.

DHARAM SEVA RECORDS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2023**

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,364	2,403
Grants	-	12,500
	<u>22,364</u>	<u>14,903</u>
Charitable activities		
Media	18,963	20,324
Total incoming resources	<u>41,327</u>	<u>35,227</u>
EXPENDITURE		
Charitable activities		
Media supplies	13,670	3,750
Hire of equipment/venue	-	1,339
	<u>13,670</u>	<u>5,089</u>
Support costs		
Management		
Travelling	9,189	5,634
Advertising	714	639
Sundries	132	448
Donations	23	2,368
Professional fees	890	3,125
IT costs	947	47
	<u>11,895</u>	<u>12,261</u>
Governance costs		
Accountancy and legal fees	-	1,140
Total resources expended	<u>25,565</u>	<u>18,490</u>
Net income	<u><u>15,762</u></u>	<u><u>16,737</u></u>

DHARAM SEVA RECORDS

England & Wales - Charity number 1153395

Accounts



Dharam Seva Records Trustees Report

July 2023



Executive summary:

This document summarises the following information for Dharam Seva Records (charity number 1153395); the registered address of which is Office 112, 41 Oxford Street, Royal Leamington Spa, Warwickshire, CV32 4RB.

1. Summary of activity by the Charity inc. releases over the past 12 months (including view counts)
2. How the Charity continues to extend its reach within local communities
3. Summary of achievements over the last 12 months and outlook for the Charity going forward.

1. Summary of activity by the charity over the last 12 months:

Whilst the core activity of the charity remains based on the principles of the Sikh faith, the aim is to make an impact to the global society we live in. Given the existing worldwide reach and remit through the Charity's activities focused around music, art and poetry, this artistic content continues to aid various demographic groups regardless of background, religious belief and ethnic group.

Below is a selection of significant Shabad (religious hymns) releases by the Charity over the past 12 months. These view counts are taken directly from YouTube - the video's can be found by searching for 'Dharam Seva Records' once logging into YouTube and selecting the option for 'This Year' in the top left hand corner (information correct as of 16 July 2022). This summary confirms



the reach of the charity's work. Information on all Shabad releases is available upon request in writing to the Trustees of the Charity:

1. Chaupai Sahib - 5,700,000 views
2. Mool Mantar for kids - 5,000,000 views
3. Chal Seva Kariye – 2,800,000 views
4. Jin Prem Kiyo – 1,900,000 views
5. Ik Sant Sipahi 2 – 242,000 views
6. Jaat - 171,000 views
7. Jogi - 170,000 views
8. Aukhi Ghadi Na Dekhen Deyi - 161,000 views
9. Dhan Waheguru – 137,000 views
10. Zindagi Teri - 107,000 views
11. The Chronicles of Fakeeri – 59,000 views
12. Tuhi You – 53,000 views
13. Baba Nanak – 52,000 views
14. Apni Kirpa Dhaar – 36,000 views
15. Khayal – 34,000 views
16. Meh Bin Gur Dekhe – 12,000 views
17. Satgur Hoye Dayal – 8,700 views
18. Ja Tu Mere Val Hai – 5,900 views
19. Mere Man Naam Nit Nit – 2,900 views
20. Waheguru Dhan Waheguru – 1,900 views

2. Extending reach within local communities:

In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high calibre artists, producers and writers, the artistic content produced is becoming increasingly weighted towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.

An example of which is the weekly research / study forum that started in 2019, which has continued to go from strength to strength. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Dev Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.

The forum is a 2 hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the Charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.

A framework has been created by the charity which enables the sessions to run throughout the year and across traditional cultural boundaries. In Q2 2022, the study group expanded its reach on an international scale where the Charity volunteers were requested to host a group session in Vienna, Austria over a 2 day period. With attendance of over 300 delegates over the 2 days, it is reassuring to see the Charity's work supporting society across geographical

boundaries. There is currently plans to extend this further across other European cities during late 2023 / 2024 due to public demand.

On a more local level, prior to the COVID-19 pandemic, due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 250 different participants have attended the study forum.

As the UK has maintained its recovery from the pandemic and life in the “new normal” becomes increasingly standardised, the charity will continue to host and facilitate the twice weekly forums. Should the delegate numbers continue to increase week on week, the Charity may decide to further increase the frequency and has plans and capacity to support the demand as needed.

As a result of these forums taking place, a number of other projects to support local communities have also been identified. These will be reviewed and 5prioritised based on the need that arises. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised; and provide an opportunity for the Charity to extend its partnership with other charitable causes to support the increasing demands for its services.

3. Summary of achievements and outlook going forward:

The Covid-19 pandemic brought unprecedented events around the globe; yet the demand for access to digital support services has never been greater.



Demand for the Charity's services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 7m+ YouTube views on the selection of the 20 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by it's continued work.

However, it is clear that the extended focus by the Charity to also aid the most vulnerable members of society through it's work on promoting wellbeing and mindfulness is a key area of growth. The demand for its services in this area have become a reality through the study forms which are now taking place on an international scale.

To this end, the Charity is currently in discussions to re-brand it's name from Dharam Seva Records to Dharam Seva in order to further represent the extended services it is now offering as demand for it's services continue to evolve. Further details on this will be shared in the next report once approved by the Trustees and the process has been completed.

The COVID-19 pandemic has caused the worldwide community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasingly digital era, and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to increase further.



All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.

Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.

Dharam Seva Records Trustees

REGISTERED CHARITY NUMBER: 1153395

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
DHARAM SEVA RECORDS**

Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

DHARAM SEVA RECORDS

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 30 September 2022

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DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Summary of activity by the charity over the last 12 months

Whilst the core activity of the charity remains based on the principles of the Sikh faith, the aim is to make an impact to the global society we live in. Given the existing worldwide reach and remit through the Charity's activities focused around music, art and poetry, this artistic content continues to aid various demographic groups regardless of background religious belief and ethnic group.

Below is a selection of significant Shabad (religious hymns) releases by the Charity over the past 12 months. These view counts are taken directly from YouTube and the videos can be found by searching for 'Dharam Seva Records' once logging into YouTube and selecting the option for 'This Year' in the top left hand corner (information correct as of 16 July 2022). This summary confirms the reach of the charity's work. Information on all Shabad releases is available upon request in writing to the Trustees of the Charity:

1. Chaupai Sahib - 5,700,000 views
2. Mool Mantar for kids - 5,000,000 views
3. Chal Seva Kariye - 2,800,000 views
4. Jin Prem Kiyo - 1,900,000 views
5. Ik Sant Sipahi - 2,242,000 views
6. Jaat - 171,000 views
7. Jogi - 170,000 views
8. Aukhi Ghadi Na Dekhen Deyi - 161,000 views
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18. Ja Tu Mere Val Hai - 5,900 views
19. Mere Man Naam Nit Nit - 2,900 views
20. Waheguru Dhan Waheguru - 1,900 views

Extending reach within local communities

In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high calibre artists, producers and writers, the artistic content produced is becoming increasingly weighted towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.

An example of which is the weekly research / study forum that started in 2019, which has continued to go from strength to strength. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Dev Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.

The forum is a 2 hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the Charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.

A framework has been created by the charity which enables the sessions to run throughout the year and across traditional cultural boundaries. In Q2 2022, the study group expanded its reach on an international scale where the Charity volunteers were requested to host a group session in Vienna, Austria over a 2 day period. With attendance of over 300 delegates over the 2 days, it is reassuring to see the Charity's work supporting society across geographical boundaries. There are currently plans to extend this further across other European cities during late 2023/2024 due to public demand.

On a more local level, prior to the COVID-19 pandemic, due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 250 different participants have attended the study forum.

DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2022

OBJECTIVES AND ACTIVITIES

Extending reach within local communities (cont.)

As the UK has maintained its recovery from the pandemic and life in the "new normal" becomes increasingly standardised the charity will continue to host and facilitate the twice weekly forums. Should the delegate numbers continue to increase week on week the Charity may decide to further increase the frequency and has plans and capacity to support the demand as needed.

As a result of these forums taking place, a number of other projects to support local communities have also been identified. These will be reviewed and prioritised based on the need that arises. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised; and provide an opportunity for the Charity to extend its partnership with other charitable causes to support the increasing demands for its services.

Summary of achievements and outlook going forward

The COVID-19 pandemic brought unprecedented events around the globe; yet the demand for access to digital support services has never been greater.

Demand for the Charity's services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 7m+ YouTube views on the selection of the 20 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by it's continued work.

However, it is clear that the extended focus by the Charity to also aid the most vulnerable members of society through its work on promoting wellbeing and mindfulness is a key area of growth. The demand for its services in this area have become a reality through the study forums which are now taking place on an international scale.

To this end, the Charity is currently in discussions to re brand its name from Dharam Seva Records to Dharam Seva in order to further represent the extended services it is now offering as demand for its services continue to evolve. Further details on this will be shared in the next report once approved by the Trustees and the process has been completed.

The COVID-19 pandemic has caused the worldwide community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasingly digital era, and given the increase in demand for digital support services, the Trustees envisage the demand for the Charity's services will continue to increase further.

All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.

Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153395

Principal address

Office 112
41 Oxford Street
Leamington Spa
Warwickshire
CV32 4RB

Trustees

S S Khakh
G S Notay
M Dhaliwal

DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Steven Mugglestone
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

Approved by order of the board of trustees on 31 July 2023 and signed on its behalf by:

S S Khakh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DHARAM SEVA RECORDS**

Independent examiner's report to the trustees of Dharam Seva Records

I report to the charity trustees on my examination of the accounts of Dharam Seva Records (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Steven Mugglestone

Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

Date:

DHARAM SEVA RECORDS
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2022

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		14,903	5,221
Charitable activities			
Music			
		20,324	8,095
Total		35,227	13,316
EXPENDITURE ON			
Raising funds	2	13,401	7,817
Charitable activities			
Music			
		5,089	3,870
Total		18,490	11,687
NET INCOME		16,737	1,629
RECONCILIATION OF FUNDS			
Total funds brought forward		4,723	3,094
TOTAL FUNDS CARRIED FORWARD		21,460	4,723

DHARAM SEVA RECORDS

**BALANCE SHEET
30 September 2022**

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		21,460	4,723
NET CURRENT ASSETS		21,460	4,723
TOTAL ASSETS LESS CURRENT LIABILITIES		21,460	4,723
NET ASSETS		21,460	4,723
FUNDS	5		
Unrestricted funds		21,460	4,723
TOTAL FUNDS		21,460	4,723

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2023 and were signed on its behalf by:

S S Khakh - Trustee

M Dhaliwal - Trustee

G S Notay - Trustee

DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2022

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.

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.

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Support costs	13,401	7,817

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

The following trustees were reimbursed by the charity during the year ended 30 September 2022 and each received:

Muninder Singh received £337 for media supplies / materials for seminars
Sundip Khakh received £212.28 for media supplies / materials for seminars

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2022**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,221
Charitable activities	
Music	<u>8,095</u>
Total	<u>13,316</u>
EXPENDITURE ON	
Raising funds	7,817
Charitable activities	
Music	<u>3,870</u>
Total	<u>11,687</u>
NET INCOME	1,629
RECONCILIATION OF FUNDS	
Total funds brought forward	3,094
TOTAL FUNDS CARRIED FORWARD	<u><u>4,723</u></u>

5. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	4,723	16,737	21,460
TOTAL FUNDS	<u><u>4,723</u></u>	<u><u>16,737</u></u>	<u><u>21,460</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,227	(18,490)	16,737
TOTAL FUNDS	<u><u>35,227</u></u>	<u><u>(18,490)</u></u>	<u><u>16,737</u></u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2022**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	3,094	1,629	4,723
	<u>3,094</u>	<u>1,629</u>	<u>4,723</u>
TOTAL FUNDS	<u><u>3,094</u></u>	<u><u>1,629</u></u>	<u><u>4,723</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,316	(11,687)	1,629
	<u>13,316</u>	<u>(11,687)</u>	<u>1,629</u>
TOTAL FUNDS	<u><u>13,316</u></u>	<u><u>(11,687)</u></u>	<u><u>1,629</u></u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	3,094	18,366	21,460
	<u>3,094</u>	<u>18,366</u>	<u>21,460</u>
TOTAL FUNDS	<u><u>3,094</u></u>	<u><u>18,366</u></u>	<u><u>21,460</u></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 £	Movement in funds £
Unrestricted funds			
General fund	48,543	(30,177)	18,366
	<u>48,543</u>	<u>(30,177)</u>	<u>18,366</u>
TOTAL FUNDS	<u><u>48,543</u></u>	<u><u>(30,177)</u></u>	<u><u>18,366</u></u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2022**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

DHARAM SEVA RECORDS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,403	5,221
Grants	12,500	-
	14,903	5,221
Charitable activities		
Media	20,324	8,095
Total incoming resources	35,227	13,316
EXPENDITURE		
Charitable activities		
Media supplies	3,750	3,407
Hire of equipment/venue	1,339	390
	5,089	3,797
Support costs		
Management		
Travelling	5,634	308
Advertising	639	370
Sundries	448	305
Donations	2,368	5,694
Professional fees	3,125	-
IT costs	47	73
	12,261	6,750
Governance costs		
Accountancy and legal fees	1,140	1,140
Total resources expended	18,490	11,687
Net income	16,737	1,629

DHARAM SEVA RECORDS

England & Wales - Charity number 1153395

Accounts



Trustees' Annual Report for the period

From 01st October 2020 To 30th September 2021

Charity name: Dharam Seva Records

Charity registration number: 1153395

Objectives and Activities

<p>Summary of the purposes of the charity as set out in its governing document</p>	<p>The advancement of the Sikhi religion for the benefit of the public in particular through the holding of prayer meetings, seminars, celebration of religious festivals and producing and/or distributing literature on the Sikhi religion and the promotion/production and sale of religious media sound track.</p> <p>Such charitable purposes for the public benefit as are exclusively charitable according to the laws in England and Wales as the trustees may from time to time determine.</p>
<p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p>	<p>Extending reach within local communities:</p> <p>In addition to the Shabad releases, since the start of 2019, the Charity has continued to extend its focus to aid the most vulnerable members of society. Through its existing support network of high calibre artists, producers and writers, the artistic content produced is becoming increasingly weighted towards those who are suffering with mental health issues as well as promoting wellbeing and mindfulness.</p> <p>An example of which is the weekly research study forum that started in 2019 which has continued to go from strength to strength. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Dev Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.</p> <p>The forum is a 2 hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the Charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.</p> <p>A framework has been created by the charity which enables the sessions to run throughout the year and across traditional cultural boundaries. In Q2 2022, the study group expanded its reach on an international scale where the Charity volunteers were requested to host a group session in Vienna, Austria over a 2 day period. With attendance of over 300 delegates over the 2 days, it is reassuring to see the Charity's work supporting society across geographical boundaries.</p>

There are currently plans to extend this further across other European cities during late 2022 2023 due to public demand.

On a more local level, prior to the COVID 19 pandemic, due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 250 different participants have attended the study forum.

As the UK has maintained its recovery from the pandemic and life in the “new normal” becomes increasingly standardised the charity will continue to host and facilitate the twice weekly forums. Should the delegate numbers continue to increase week on week the Charity may decide to further increase the frequency and has plans and capacity to support the demand as needed.

As a result of these forums taking place, a number of other projects to support local communities have also been identified. These will be reviewed and prioritised based on the need that arises. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised and provide an opportunity for the Charity to extend its partnership with other charitable causes to support the increasing demands for its services.

Summary of achievements and outlook going forward:

The Covid 19 pandemic brought unprecedented events around the globe; yet the demand for access to digital support services has never been greater.

Demand for the Charity’s services has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 7m+ YouTube views on the selection of the 20 releases detailed above to date. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by its continued work.

However, it is clear that the extended focus by the Charity to also aid the most vulnerable members of society through its work on promoting wellbeing and mindfulness is a key area of growth. The demand for its services in this area have become a reality through the study forms which are now taking place on an international scale.

To this end, the Charity is currently in discussions to re-brand its name from Dharam Seva Records to Dharam Seva in order to further represent the extended services it is now offering as demand for its services continue to evolve. Further details on this will be shared in the next report once approved by the Trustees and the process has been completed.

The COVID 19 pandemic has caused the worldwide community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 24 months in comparison to previous years. As we move into an increasingly digital era, and given the increase in demand for digital support services, the Trustees envisage

	<p>the demand for the Charity's services will continue to increase further.</p> <p>All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.</p> <p>Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Trustees have had regard to the guidance used by the Charity Commission on public benefit.

Achievements and Performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Summary of activity by the charity over the last 12 months:</p> <p>Whilst the core activity of the charity remains based on the principles of the Sikh faith, the aim is to make an impact to the global society we live in. Given the existing worldwide reach and remit through the Charity's activities focused around music, art and poetry, this artistic content continues to aid various demographic groups regardless of background religious belief and ethnic group.</p> <p>Below is a selection of significant Shabad (religious hymns) released by the Charity over the past 12 months. These view counts are taken directly from YouTube - the videos can be found by searching for 'Dharam Seva Records' once logging into YouTube and selecting the option for 'This Year' in the top left hand corner (information correct as of 16 July 2022). This summary confirms the reach of the charity's work. Information on all Shabad releases is available upon request in writing to the Trustees of the Charity:</p> <ol style="list-style-type: none"> 1. Chaupai Sahib 3,300,000 views 2. Mool Mantar for kids 3,000,000 views 3. Naam Ras Peeve 259,000 views 4. Simran Satnam Shree Waheguru Ji 248,000 views 5. Aukhi Ghadi Na Dekhen Deyi 158,000 views 6. Dhan Waheguru 117,000 views 7. Zindagi Teri 105,000 views 8. Se Senjog Karo Mere Pyare 72,000 views 9. The Chronicles of Fakeeri 58,000 views 10. Tuhi You 53,000 views 11. Baba Nanak 52,000 views 12. Mera Satgur Rakhvala 51,000 views 13. Tera Ehsaan Guru Gobind Singh Ji 36,000 views 14. Apni Kirpa Dhaar 33,000 views
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	15. Khayal 32,000 views 16. Ek Parivar 23,000 views 17. Jaag Salonadiyae Shabad Kirtan 15,000 views 18. Meh Bin Gur Dekhe 12,000 views 19. Satgur Hoye Dayal 8,700 views 20. Ja Tu Mere Val Hai 5,900 views
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Financial Review

Review of the charity's financial position at the end of the period	
Statement explaining the policy for holding reserves stating why they are held	
Amount of reserves held	
Reasons for holding zero reserves	
Details of fund materially in deficit	
Explanation of any uncertainties about the charity continuing as a going concern	

Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Constitution of a charitable incorporated organisation. Foundation model dated 23 April 2014.
How is the charity constituted?	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Trustee appointment only

Reference and Administrative details

Charity name	Dharam Seva Records
Other name the charity uses	
Registered charity number	1153395
Charity's principal address	41 Oxford Street Office 112, Leamington Spa CV32 4RB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sundip Singh Khakh			
2	Jarnail Singh Khalsa		Ceased 15/01/2021	
3	Gagandeep Singh Notay			
4	Muninder Singh Dhaliwal		15/01/2021 onwards	Existing trustees
5				
6				
7				
8				
9				
10				

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Sundip Singh Khakh	Mr Muninder Singh Dhaliwal
Position (eg Secretary, Chair, etc)	Chair	Trustee
Date		

REGISTERED CHARITY NUMBER: 1153395

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
DHARAM SEVA RECORDS**

Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

DHARAM SEVA RECORDS

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2021**

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Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

DHARAM SEVA RECORDS
REPORT OF THE TRUSTEES
for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153395

Principal address

Office 112
41 Oxford Street
Leamington Spa
Warwickshire
CV32 4RB

Trustees

S S Khakh
J S Khalsa (resigned 15.1.21)
G S Notay
M Dhaliwal (appointed 15.1.21)

Independent Examiner

Mr Steven Mugglestone
FCA
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

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

S S Khakh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DHARAM SEVA RECORDS**

Independent examiner's report to the trustees of Dharam Seva Records

I report to the charity trustees on my examination of the accounts of Dharam Seva Records (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Steven Mugglestone
FCA
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

Date:

DHARAM SEVA RECORDS
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2021

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,316	9,467
 EXPENDITURE ON			
Raising funds	2	11,224	7,415
Other		463	273
Total		11,687	7,688
 NET INCOME		1,629	1,779
 RECONCILIATION OF FUNDS			
Total funds brought forward		3,094	1,315
 TOTAL FUNDS CARRIED FORWARD		4,723	3,094

The notes form part of these financial statements

DHARAM SEVA RECORDS

**BALANCE SHEET
30 September 2021**

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		4,723	4,234
CREDITORS			
Amounts falling due within one year	5	-	(1,140)
NET CURRENT ASSETS		<u>4,723</u>	<u>3,094</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,723</u>	<u>3,094</u>
NET ASSETS		<u>4,723</u>	<u>3,094</u>
FUNDS			
Unrestricted funds	6	<u>4,723</u>	<u>3,094</u>
TOTAL FUNDS		<u>4,723</u>	<u>3,094</u>

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

S S Khakh - Trustee

M Dhaliwal - Trustee

G S Notay - Trustee

DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2021

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.

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.

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. RAISING FUNDS

Raising donations and legacies

	30.9.21	30.9.20
	£	£
Support costs	<u>7,817</u>	<u>7,153</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,467
 EXPENDITURE ON	
Raising funds	7,415
Other	273
Total	7,688
 NET INCOME	1,779
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,315
 TOTAL FUNDS CARRIED FORWARD	3,094

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade creditors	-	1,140
	-	1,140

6. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	3,094	1,629	4,723
TOTAL FUNDS	3,094	1,629	4,723

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,316	(11,687)	1,629
TOTAL FUNDS	13,316	(11,687)	1,629

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,315	1,779	3,094
	<u>1,315</u>	<u>1,779</u>	<u>3,094</u>
TOTAL FUNDS	<u>1,315</u>	<u>1,779</u>	<u>3,094</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,467	(7,688)	1,779
	<u>9,467</u>	<u>(7,688)</u>	<u>1,779</u>
TOTAL FUNDS	<u>9,467</u>	<u>(7,688)</u>	<u>1,779</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,315	3,408	4,723
	<u>1,315</u>	<u>3,408</u>	<u>4,723</u>
TOTAL FUNDS	<u>1,315</u>	<u>3,408</u>	<u>4,723</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 £	Movement in funds £
Unrestricted funds			
General fund	22,783	(19,375)	3,408
	<u>22,783</u>	<u>(19,375)</u>	<u>3,408</u>
TOTAL FUNDS	<u>22,783</u>	<u>(19,375)</u>	<u>3,408</u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2021**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

DHARAM SEVA RECORDS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,221	8,012
Media	8,095	1,455
	<u>13,316</u>	<u>9,467</u>
Total incoming resources	13,316	9,467
EXPENDITURE		
Other trading activities		
Media supplies	3,407	262
Other		
Hire of equipment/venue	390	60
IT costs	73	213
	<u>463</u>	<u>273</u>
Support costs		
Management		
Travelling	308	259
Advertising	370	108
Sundries	305	-
Donations	5,694	5,383
	<u>6,677</u>	<u>5,750</u>
Governance costs		
Accountancy and legal fees	1,140	1,403
Total resources expended	11,687	7,688
Net income	1,629	1,779

DHARAM SEVA RECORDS

England & Wales - Charity number 1153395

Accounts



Trustees' Annual Report for the period

From 01st October 2019 To 30th September 2020

Charity name: Dharam Seva Records

Charity registration number: 1153395

Objectives and Activities

<p>Summary of the purposes of the charity as set out in its governing document</p>	<p>The advancement of the Sikhi religion for the benefit of the public in particular through the holding of prayer meetings, seminars, celebration of religious festivals and producing and/or distributing literature on the Sikhi religion and the promotion/production and sale of religious media sound track.</p> <p>Such charitable purposes for the public benefit as are exclusively charitable according to the laws in England and Wales as the trustees may from time to time determine.</p>
<p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p>	<p>Extending reach within Local communities:</p> <p>Since the start of 2019, the charity has continued to host a weekly research / study forum. The aim of this interactive group is for open minded individuals to attend and get closer to Sri Guru Nanak Ji and their divine teachings in the form of Sri Guru Granth Sahib Ji.</p> <p>The forum is a 2-hour study session open to people of all ages and backgrounds. Attendees will often request a topic to be discussed in advance and then the charity volunteers will facilitate how Sri Guru Granth Sahib Ji helps to understand that topic and address these challenges in modern society.</p> <p>A framework has been created by the charity which enables the sessions to run throughout the year. Prior to the COVID-19 pandemic, due to the demand from the local communities, the sessions were extended to run twice per week. To date, over 130 different participants have attended the study forum.</p> <p>During the pandemic, the sessions continued in virtual form on a limited capacity. However, the charity has still continued to support local communities throughout the pandemic via electronic means (I.e FaceTime and WebEx calls). A particular demand was evident with those who were struggling to make the adjustments associated with the lockdown (I.e. limited social contact).</p> <p>As the country nears the exit from the pandemic and life in the "new normal" beings, the charity will continue to host and facilitate the twice weekly forums. Should the delegate</p>

	<p>numbers continue to increase week on week once the forums re-commence on a face-to-face basis, then an alternative means of facilitating the forums will continue to be reviewed.</p> <p>As a result of these forums taking place, a number of other projects to support local communities have also been identified. These will be reviewed and prioritised based on the need that has arisen. This will enable the charity to allocate resources accordingly whilst ensuring the core mission and charity aims are not compromised. This will likely result in the charity extending its partnership with other charitable causes to support the increasing demand for its services.</p> <p>Summary of achievements and outlook for 2020 & Beyond</p> <p>2020 has brought unprecedented events around the globe; yet the demand for access to digital support has never been greater.</p> <p>The charity has continued to go from strength to strength over the past 12 months with another strong year of releases backed up by the 4million + YouTube views on the selection of 15 released releases. This reinforces the global reach of the work conducted by the Charity and the mass audiences that are being reached by its continued work.</p> <p>The COVID-19 pandemic has caused the worldwide community to look for new support mechanisms as we go about our daily lives. This is evident in the increase of traffic the Charity has seen to its social media platforms over the past 12 months in comparison to previous years.</p> <p>As we move into 2021 and beyond, given the increase in demand for digital support services, the Trustees envisage the demand for the charity's services will increase further.</p> <p>All volunteers are continuing to donate their time and effort to the cause which is reinforced by a 0% salary bill being deducted for their work.</p> <p>Dharam Seva Records is well placed to continue building on the success of previous years with an increased focus on supporting local communities to meet the increasing demands of modern society.</p>
<p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p>	<p>Trustees have had regard to the guidance used by the Charity Commission on public benefit.</p>

Achievements and Performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Past 12 months releases: (all of these view counts were taken directly from YouTube – the videos can be found by searching for “Dharam Seva Records” once logging into YouTube and selecting the option for “This Year” in the top left-hand corner (Information correct as of 22nd August 2021). This summary covers the most recent releases in the past 12-month period to confirm the reach of the charity's work.</p> <ol style="list-style-type: none"> 1. Mool Mantar for kids – 1,500,000 views 2. Chaupai Sahib – 1,100,000 views 3. Ik Sant Sipahi – 335,000 views 4. Mool Mantar – 296,000 views 5. Naam Ras Peeve – 227,000 views 6. Simran – Satnam Shree Waheguru Ji – 180,000 views 7. Aukhi Ghadi Na Dekhen Deyi – 152,000 views 8. Zindagi Teri – 100,000 views 9. Dhan Waheguru – 76,000 views 10. Se Senjob Karo Mere Pyare – 49,000 views 11. Too Thakkuro – 25,000 views 12. Tu Kahey Doley Praniya – 24,000 views 13. Teree Saranaiee – 18,000 views 14. Raam Simar – 2,700 views 15. Sab Ton Ucha – 2,600 views
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Financial Review

Review of the charity's financial position at the end of the period	
Statement explaining the policy for holding reserves stating why they are held	
Amount of reserves held	
Reasons for holding zero reserves	
Details of fund materially in deficit	
Explanation of any uncertainties about the charity continuing as a going concern	

Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Constitution of a charitable incorporated organisation. Foundation model dated 23 April 2014.
How is the charity constituted?	CIO
Trustee selection methods	Trustee appointment only

including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	
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Reference and Administrative details

Charity name	Dharam Seva Records
Other name the charity uses	
Registered charity number	1153395
Charity's principal address	41 Oxford Street Office 112, Leamington Spa CV32 4RB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sundip Singh Khakh			
2	Jarnail Singh Khalsa		01/10/19 – 15/01/20	
3	Gagandeep Singh Notay			Existing trustees
4	Muninder Singh Dhaliwal		15/01/20 onwards	
5				
6				
7				
8				
9				
10				

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Sundip Singh Khakh	Mr Muninder Singh Dhaliwal
Position (eg Secretary, Chair, etc)	Chair	Trustee
Date		

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
DHARAM SEVA RECORDS**

Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

DHARAM SEVA RECORDS

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DHARAM SEVA RECORDS

REPORT OF THE TRUSTEES for the Year Ended 30 September 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153395

Principal address

Office 112
41 Oxford Street
Leamington Spa
Warwickshire
CV32 4RB

Trustees

S S Khakh
J S Khalsa (resigned 15.1.21)
G S Notay
M Dhaliwal (appointed 15.1.21)

Independent Examiner

Mr Steven Mugglestone
FCA
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

Approved by order of the board of trustees on 25 August 2021 and signed on its behalf by:

S S Khakh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DHARAM SEVA RECORDS**

Independent examiner's report to the trustees of Dharam Seva Records

I report to the charity trustees on my examination of the accounts of Dharam Seva Records (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Steven Mugglestone
FCA
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
Warwickshire
CV34 4EW

Date:

DHARAM SEVA RECORDS

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,467	25,508
EXPENDITURE ON			
Raising funds	2	7,415	22,498
Other		273	5,168
Total		7,688	27,666
NET INCOME/(EXPENDITURE)		1,779	(2,158)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,315	3,473
TOTAL FUNDS CARRIED FORWARD		3,094	1,315

The notes form part of these financial statements

DHARAM SEVA RECORDS

BALANCE SHEET
30 September 2020

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		4,234	1,315
CREDITORS			
Amounts falling due within one year	5	(1,140)	-
NET CURRENT ASSETS		<u>3,094</u>	<u>1,315</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,094</u>	<u>1,315</u>
NET ASSETS		<u>3,094</u>	<u>1,315</u>
FUNDS			
Unrestricted funds	6	<u>3,094</u>	<u>1,315</u>
TOTAL FUNDS		<u>3,094</u>	<u>1,315</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2021 and were signed on its behalf by:

S S Khakh - Trustee

M Dhaliwal - Trustee

G S Notay - Trustee

DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2020

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.

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.

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. RAISING FUNDS

Raising donations and legacies

	30.9.20	30.9.19
	£	£
Support costs	7,153	15,775

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,508
 EXPENDITURE ON	
Raising funds	22,498
Other	5,168
Total	<u>27,666</u>
 NET INCOME/(EXPENDITURE)	 <u>(2,158)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	3,473
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,315</u></u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Trade creditors	<u>1,140</u>	<u>-</u>

6. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	<u>1,315</u>	<u>1,779</u>	<u>3,094</u>
 TOTAL FUNDS	 <u><u>1,315</u></u>	 <u><u>1,779</u></u>	 <u><u>3,094</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>9,467</u>	<u>(7,688)</u>	<u>1,779</u>
 TOTAL FUNDS	 <u><u>9,467</u></u>	 <u><u>(7,688)</u></u>	 <u><u>1,779</u></u>

DHARAM SEVA RECORDS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	3,473	(2,158)	1,315
	<u>3,473</u>	<u>(2,158)</u>	<u>1,315</u>
TOTAL FUNDS	<u>3,473</u>	<u>(2,158)</u>	<u>1,315</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,508	(27,666)	(2,158)
	<u>25,508</u>	<u>(27,666)</u>	<u>(2,158)</u>
TOTAL FUNDS	<u>25,508</u>	<u>(27,666)</u>	<u>(2,158)</u>

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	3,473	(379)	3,094
	<u>3,473</u>	<u>(379)</u>	<u>3,094</u>
TOTAL FUNDS	<u>3,473</u>	<u>(379)</u>	<u>3,094</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 £	Movement in funds £
Unrestricted funds			
General fund	34,975	(35,354)	(379)
	<u>34,975</u>	<u>(35,354)</u>	<u>(379)</u>
TOTAL FUNDS	<u>34,975</u>	<u>(35,354)</u>	<u>(379)</u>

DHARAM SEVA RECORDS

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2020**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

DHARAM SEVA RECORDS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	-
Donations	8,010	25,508
Media	1,455	-
	9,467	25,508
Total incoming resources	9,467	25,508
EXPENDITURE		
Other trading activities		
Media supplies	262	6,723
Other		
Hire of equipment/venue	60	5,001
IT costs	213	167
	273	5,168
Support costs		
Management		
Travelling	259	1,347
Advertising	108	696
Sundries	-	905
Donations	5,383	11,757
	5,750	14,705
Governance costs		
Accountancy and legal fees	1,403	1,070
	7,688	27,666
Total resources expended	7,688	27,666
Net income/(expenditure)	1,779	(2,158)