



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

| | |
|--|--|
| Summary of the purposes of the charity as set out in its governing document | <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> |
| 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>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 released 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> |
| 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

| | |
|---|---|
| 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>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 |
|---|---|

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 | |
|---|--|

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

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 30 September 2020

| | Page |
|---|---------------|
| Report of the Trustees | 1 |
| 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 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

| | | 30.9.20 Unrestricted fund £ | 30.9.19 Total funds £ |
|------------------------------------|-------|--|--|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| 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 | <u>7,153</u> | <u>15,775</u> |

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 | 1,315 | 1,779 | 3,094 |
| TOTAL FUNDS | <u>1,315</u> | <u>1,779</u> | <u>3,094</u> |

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 |
| TOTAL FUNDS | <u>9,467</u> | <u>(7,688)</u> | <u>1,779</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 |
| 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) |
| 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 |
| 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) |
| 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 | - |
| | <u>9,467</u> | <u>25,508</u> |
| 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 |
| | <u>273</u> | <u>5,168</u> |
| Support costs | | |
| Management | | |
| Travelling | 259 | 1,347 |
| Advertising | 108 | 696 |
| Sundries | - | 905 |
| Donations | 5,383 | 11,757 |
| | <u>5,750</u> | <u>14,705</u> |
| Governance costs | | |
| Accountancy and legal fees | 1,403 | 1,070 |
| | <u>7,688</u> | <u>27,666</u> |
| Total resources expended | 7,688 | 27,666 |
| Net income/(expenditure) | 1,779 | (2,158) |