



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From 01<sup>st</sup> October 2020 To 30<sup>th</sup> September 2021**

**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><b>Extending reach within local communities:</b></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

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><b>Summary of activity by the charity over the last 12 months:</b></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"> <li>1. Chaupai Sahib 3,300,000 views</li> <li>2. Mool Mantar for kids 3,000,000 views</li> <li>3. Naam Ras Peeve 259,000 views</li> <li>4. Simran Satnam Shree Waheguru Ji 248,000 views</li> <li>5. Aukhi Ghadi Na Dekhen Deyi 158,000 views</li> <li>6. Dhan Waheguru 117,000 views</li> <li>7. Zindagi Teri 105,000 views</li> <li>8. Se Senjog Karo Mere Pyare 72,000 views</li> <li>9. The Chronicles of Fakeeri 58,000 views</li> <li>10. Tuhi You 53,000 views</li> <li>11. Baba Nanak 52,000 views</li> <li>12. Mera Satgur Rakhvala 51,000 views</li> <li>13. Tera Ehsaan Guru Gobind Singh Ji 36,000 views</li> <li>14. Apni Kirpa Dhaar 33,000 views</li> </ol>
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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

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

**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**

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**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**

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

The notes form part of these financial statements

# **DHARAM SEVA RECORDS**

## **BALANCE SHEET** **30 September 2021**

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

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

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

	30.9.21 £	30.9.20 £
Trade creditors	<u>-</u>	<u>1,140</u>

### 6. MOVEMENT IN FUNDS

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

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

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

# 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 £
<b>Unrestricted funds</b>			
General fund	1,315	1,779	3,094
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,467	(7,688)	1,779
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,315	3,408	4,723
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	22,783	(19,375)	3,408
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,221	8,012
Media	8,095	1,455
	<u>13,316</u>	<u>9,467</u>
<b>Total incoming resources</b>	<b>13,316</b>	<b>9,467</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Media supplies	3,407	262
<b>Other</b>		
Hire of equipment/venue	390	60
IT costs	73	213
	<u>463</u>	<u>273</u>
<b>Support costs</b>		
<b>Management</b>		
Travelling	308	259
Advertising	370	108
Sundries	305	-
Donations	5,694	5,383
	<u>6,677</u>	<u>5,750</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,140	1,403
	<u>11,687</u>	<u>7,688</u>
<b>Total resources expended</b>	<b>11,687</b>	<b>7,688</b>
<b>Net income</b>	<b>1,629</b>	<b>1,779</b>