



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 Hoyal 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 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.

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

**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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

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.

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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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Extending reach within local communities

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

OBJECTIVES AND ACTIVITIES

Extending reach within local communities (cont.)

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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

The notes form part of these financial statements

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		<u>21,460</u>	<u>4,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,460	4,723
NET ASSETS		<u>21,460</u>	<u>4,723</u>
FUNDS	5		
Unrestricted funds		21,460	4,723
TOTAL FUNDS		<u>21,460</u>	<u>4,723</u>

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	<u>13,401</u>	<u>7,817</u>

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	
	8,095
Total	13,316
EXPENDITURE ON	
Raising funds	7,817
Charitable activities	
Music	
	3,870
Total	11,687
NET INCOME	1,629
RECONCILIATION OF FUNDS	
Total funds brought forward	3,094
TOTAL FUNDS CARRIED FORWARD	4,723

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	4,723	16,737	21,460

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	35,227	(18,490)	16,737

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,094</u>	<u>1,629</u>	<u>4,723</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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,316</u>	<u>(11,687)</u>	<u>1,629</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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,094</u>	<u>18,366</u>	<u>21,460</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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,543</u>	<u>(30,177)</u>	<u>18,366</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	-
	<u>14,903</u>	<u>5,221</u>
Charitable activities		
Media	20,324	8,095
Total incoming resources	<u>35,227</u>	<u>13,316</u>
EXPENDITURE		
Charitable activities		
Media supplies	3,750	3,407
Hire of equipment/venue	1,339	390
	<u>5,089</u>	<u>3,797</u>
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
	<u>12,261</u>	<u>6,750</u>
Governance costs		
Accountancy and legal fees	1,140	1,140
Total resources expended	<u>18,490</u>	<u>11,687</u>
Net income	<u>16,737</u>	<u>1,629</u>