

PATANJALI YOG PEETH (UK) TRUST

England & Wales · Charity number 1115370

Details

Other names DIVYA YOG, PATANJALI YOG, PYP UK

Status Registered

Legal form Other

Registered 2006-07-17

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

Contact

Address Patanjali Yog Peeth (UK) Trust
40 Lambhill Street
Kinning Park
Glasgow
G41 1AU

Phone 01414277510

Email admin@pypt.org.uk

Website <http://www.pypt.org>

Activities

Objects: THE PRESERVATION AND PROTECTION OF HEALTH AND RELIEF OF MENTAL AND PHYSICAL ILLNESS BY THE PROMOTION AND DEVELOPMENT OF THE ANCIENT INDIAN SCIENCES OF AYURVEDA AND PRANAYAMA YOGA AND BY SUPPORTING THE AIMS AND WORK OF THE PATANJALI YOG PEETH (CHARITY REGISTERED IN INDIA) IN ORDER TO FURTHER THE FOREGOING AND SUCH OTHER OBJECTIVES THAT ARE CHARITABLE UNDER THE LAW OF ENGLAND AND WALES. THROUGHOUT THIS TRUST DEED "CHARITABLE" MEANS CHARITABLE IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES PROVIDED THAT IT WILL NOT INCLUDE ANY PURPOSE WHICH IS NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005.

Activities: Education and awareness of Healthy Living and Life Style, Yoga Teaching for a quality, sound , healthy life and wellbeing, Sickness prevention through Healthy Body and mind.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL AND OVERSEAS
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£99,952	£83,308	-	-
2024-03-31	£61,515	£40,155	-	-
2023-03-31	£86,877	£89,554	-	-
2022-03-31	£82,962	£99,651	-	-
2021-03-31	£47,897	£48,193	-	-

Trustees

Name	Role	Appointed
SWAMI RAMDEV MAHARAJ	Chair	
ACHARYA BAL KRISHNA		
SUNITA PODDAR		

PATANJALI YOG PEETH (UK) TRUST

England & Wales - Charity number 1115370

Accounts

Charity Registered No's **1115370**
SC041991

PATANJALI YOG PEETH (UK) TRUST
Trustees Report and Unaudited Accounts
31 March 2025

PATANJALI YOG PEETH (UK) TRUST
Report and accounts
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**PATANJALI YOG PEETH (UK) TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Swami Ramdev Maharaj
Acharya Balkrishna
Sunita Poddar

Charity Numbers

1115370
SC041991

Principal Address

40 Lambhill Street
Kinning Park
Glasgow
G41 1AU

Independent Examiner

DMH Accountancy Ltd
199 Clarkston Road
Glasgow
G44 3BS

**PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT**

The Trustees present their report and accounts for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Patanjali Yog Peeth (UK) Trust (PYPT) is constituted as a charitable trust registered with the Charity Commission under charity number 1115370. It is governed by a deed of trust and constitutes an unincorporated charity.

Appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

The Trustees who served during the year were:

Swami Ramdev Maharaj
Acharya Bal Krishna
Sunita Poddar

All employees of the Trust, are subject to a Criminal Record Bureau (CRB) check in England and a Protecting Vulnerable Groups (PVG) check in Scotland.

Organisational structure and decision making

Sunita Poddar is the main Trustee in the UK as the other Trustees are based in India. She oversees UK operations for the benefit of the Trust.

The Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or financial benefits.

To assist in the smooth running of the charity the Trustees have set up a number of sub committees that help them oversee certain aspects of the charity's work. Sub committees are currently set up to coordinate the running of free Yog classes throughout the UK and promote the recruitment of Yog teachers.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The Trust's objects are to promote health and wellbeing through the teaching and practice of yoga and related activities for the public benefit across the United Kingdom. In planning its activities for the year, the Trustees have had due regard to the Charity Commission's guidance on public benefit.

PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

Review of Activities and Public Benefit

During the year, the Trust continued to deliver its core charitable activities in furtherance of its objectives. The Trust provided in excess of 200 free yoga classes per week across the UK. These classes were delivered both in person and online, enabling the Trust to reach a wide and diverse audience and improving accessibility for individuals who may otherwise be unable to attend in-person sessions. The activities supported participants' physical, mental and emotional wellbeing and contributed to the promotion of healthier lifestyles.

In addition to its regular classes, the Trust introduced a programme of health-related workshops and awareness sessions delivered across the UK. These sessions were designed to educate and engage participants on a range of health and wellbeing topics and to further advance the Trust's charitable purposes.

On 21 June 2024, the Trust marked its 11th International Day of Yoga. Over a two-week period, more than 200 yoga classes and events were delivered nationwide, including in Glasgow, London, the Midlands and the North of England. These events engaged thousands of participants and increased public awareness of the Trust's charitable activities.

During the year, an experienced yoga teacher from Haridwar, India, visited the UK. With the support of the Trust's members and teachers, a nationwide programme of events was organised in locations ranging from Glasgow to London. A number of these events received television coverage, which assisted in raising the profile of the Trust and promoting its charitable work.

The Trust also organised a Level 3 training visit to Haridwar for existing teachers and members. Participants had the opportunity to engage directly with Swami Ramdev Ji and Acharya Balkrishna Ji. The Trustees consider this activity to have provided valuable professional development, improved teaching standards and strengthened the delivery of yoga within UK communities.

The Trust continued to provide AYT Level 1 teacher training during the year, supporting individuals wishing to qualify as yoga teachers and contributing to the sustainability and expansion of the Trust's activities.

Financial review

Incoming resources for the year were £99,952 (2024 - £61,515). Expenditure for the year was £83,308 (2024- £40,155) which has led to a surplus of £16,644 (2024 surplus - £21,360).

Reserves policy

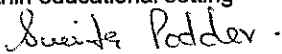
The Trustees have established a reserves policy under which the Trust aims to maintain unrestricted reserves equivalent to between three and six months' expenditure, excluding restricted and designated funds. The Trustees consider this level of reserves to be sufficient to meet the Trust's ongoing obligations and to provide financial resilience in the event of an unexpected reduction in income. The reserves position remained in line with this policy throughout the year.

PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT

PLANS FOR FUTURE PERIODS

The Trustees plan to expand the Assistant Teacher Training programme and to increase the number of yoga classes delivered across the UK, with the long-term aim of establishing a class in every community hall and doubling the current level of provision.

The Trust also intends to further develop its work with school-aged children, recognising the potential long-term physical and mental health benefits. The Trustees plan to strengthen partnerships with schools and educational organisations in order to support the delivery of yoga within educational setting


Sunita Poddar

Trustee

Dated: 15/12/2025

PATANJALI YOG PEETH (UK) TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees present their report and accounts for the year ended 31 March 2025.

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006, the Charities Trustee and Investment (Scotland) Act 2005, the SORP for Charities preparing accounts under FRS102 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

PATANJALI YOG PEETH (UK) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATANJALI YOG PEETH (UK) TRUST

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement .

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



David Hayes
Chartered Management Accountant
On behalf of DMH Accountancy
199 Clarkston Road
Glasgow
G44 3 BS

Dated

15/12/2025

PATANJALI YOG PEETH (UK) TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	59,350	1,500	60,850	48,364
Transfer from Unrestricted to Restricted				-	-
Sale of Assets		4,215		4,215	-
Income from charitable activities	3	34,887	-	34,887	13,151
Total incoming resources		98,452	1,500	99,952	61,515
<u>Resources expended</u>					
Charitable Activities	4	81,972	-	81,972	37,999
Transfer from Unrestricted to Restricted				-	-
Governance costs		1,336	-	1,336	2,156
Total resources expended		83,308	-	83,308	40,155
Net movement in Funds		15,144	1,500	16,644	21,360
Fund balances at 1 April 2024		<u>1,976,666</u>	<u>65,517</u>	<u>2,042,183</u>	<u>2,042,183</u>
Fund balances at 31 March 2025		<u>1,991,810</u>	<u>67,017</u>	<u>2,058,827</u>	<u>-</u>

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

PATANJALI YOG PEETH (UK) TRUST
Unaudited Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,924,814	1,940,678
Current assets			
Debtors	10	15,258	(42)
Cash at bank and in hand		<u>132,866</u>	<u>118,524</u>
		148,124	118,482
Creditors: amounts falling due within one year			
	10	(14,111)	(16,976)
Net current assets		<u>134,013</u>	<u>101,506</u>
Total assets less current liabilities		<u>2,058,827</u>	<u>2,042,184</u>
The funds of the Charity			
Restricted funds	11	67,017	65,517
Unrestricted funds			
General funds		1,991,810	1,976,667
Net Assets		<u>2,058,827</u>	<u>2,042,184</u>

The Accounts were approved by the Trustees on 15/12/2025

.....*Sunita Poddar*.....

Sunita Poddar

Trustee

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015)

the Charities Act 2011, the Statement of Recommended Practice (SORP) 2005, (Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and the applicable accounting standards. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust meets the definition of a public benefit entity under FRS 102. The Transition Date to FRS102 was the 1st April 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. None was.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Assets Donated are recognised as incoming resources within voluntary incomes and within the relevant fixed asset category on the balance sheet when receivable.

Where a donor has imposed restrictions on the use of the income, these funds will be classified as restricted. All other income is classed as unrestricted.

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs can be directly attributed to particular activities. Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Activities undertaken directly are all the resources expended by the charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives.

Support costs are those incurred in directly in support of expenditure on the objects of the charity and include project management carried out at the headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2025

Tangible fixed assets and depreciation

Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives, as follows

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance

Freehold land is not depreciated.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed or raised by the charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Voluntary Income	2025	2024
Donations and gifts	60,850	48,364

3 Income from charitable activities	2025	2024
	£	£
Merchandise Income	480	-
Island Income	9,806	13,151
Yoga workshop income	24,601	-
	<u>34,887</u>	<u>13,151</u>

4 Total resources expended	Staff Cost	Depreciation	Other Costs	Total 2025	Total 2024
				£	£
Charitable activities					
Activities undertaken directly	-	-	27,657	27,657	9,955
Grant Funding of activities (note 5)	-	-	-	-	-
Support costs (note 6)	-	4,379	49,936	54,315	28,044
Total	-	4,379	77,593	81,972	37,999
Governance costs	-	-	1,336	1,336	2,156
	<u>-</u>	<u>4,379</u>	<u>78,929</u>	<u>83,308</u>	<u>40,155</u>

Governance costs includes payments to the independent examiner of nil (2024: nil) in respect of the independent examination as well as £1,440 (2024 £1,440) in relation to other services.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2025

5 Grant Funding of activities	2025	2024
	£	£
Grants	-	-
6 Support Costs	2025	2024
	£	£
Premises expenses	42,203	9,746
Other expenses	7,733	5,119
Professional fees on development	-	6,000
Depreciation	4,379	7,179
	<u>54,315</u>	<u>28,044</u>

7 Employees	2025	2024
Number of employees	Number	Number
The average number of employees during the year was		
Administrative	-	-
Operations	-	-
	<u>-</u>	<u>-</u>

8 Tangible fixed assets		Plant and machinery etc	Motor vehicles	Total
	Land and buildings			
	£	£	£	£
Cost				
At 1 April 2024	1,900,000	131,312	8,470	2,039,782
Additions	-	1,300	-	1,300
Disposals	-	(55,200)	-	(55,200)
At 31 March 2025	<u>1,900,000</u>	<u>77,412</u>	<u>8,470</u>	<u>1,985,882</u>
Depreciation				
At 1 April 2024	-	91,407	7,697	99,104
Charge for the year	-	4,263	116	4,379
On disposals	-	(42,415)	-	(42,415)
At 31 March 2025	<u>-</u>	<u>53,255</u>	<u>7,813</u>	<u>61,068</u>
Net book value				
At 31 March 2025	<u>1,900,000</u>	<u>24,157</u>	<u>657</u>	<u>1,924,814</u>
At 31 March 2024	<u>1,900,000</u>	<u>39,905</u>	<u>773</u>	<u>1,940,678</u>

The land above was donated to the charity by Sunita Poddar and her husband for no consideration on 2nd April 2010 and was capitalised at its market value on that date.

PATANJALI YOG PEETH (UK) TRUST

England & Wales - Charity number 1115370

Accounts

Charity Registered No's 1115370
SC041991

PATANJALI YOG PEETH (UK) TRUST
Trustees Report and Unaudited Accounts
31 March 2024

PATANJALI YOG PEETH (UK) TRUST
Report and accounts
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**PATANJALI YOG PEETH (UK) TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Swami Ramdev Maharaj
Acharya Balkrishna
Sunita Poddar

Charity Numbers

1115370
SC041991

Principal Address

40 Lambhill Street
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Independent Examiner

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PATANJALI YOG PEETH (UK) TRUST TRUSTEES' REPORT

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Constitution

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The Trustees who served during the year were:

Swami Ramdev Maharaj
Acharya Bal Krishna
Sunita Poddar

All employees of the Trust, are subject to a Criminal Record Bureau (CRB) check in England and a Protecting Vulnerable Groups (PVG) check in Scotland.

Organisational structure and decision making

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The Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or financial benefits.

To assist in the smooth running of the charity the Trustees have set up a number of sub committees that help them oversee certain aspects of the charity's work. Sub committees are currently set up to coordinate the running of free Yog classes throughout the UK and promote the recruitment of Yog teachers.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objectives are the preservation and protection of health and relief of mental and physical illness by the promotion and development of the ancient Indian sciences of Ayurveda and Pranayama Yoga and by supporting the aims and work of the Patanjali Yog Peeth (charity registered in India) in order to further the foregoing and such other objectives that are charitable under the law of England and Wales.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for achieving objectives

During the year, the charity provided many Yog classes around the UK and held Yog teacher training camps and workshops for keen supporters.

**PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT**

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The Trust's is running over 200 free Yoga classes per week, and are continuing to run online classes, which have become more popular over the past few years. This allows us to reach a wider audience and introduce the many benefits of Yoga and promote a healthier lifestyle. We are introducing health-related workshops and awareness sessions throughout the UK, which we hope will educate, inform and engage our participants in various aspects of health and wellness. The Trust held another successful 9th International Yoga Day on 21st Jun 2023 throughout the UK by holding over 300 Yoga Classes over a span of 2 weeks. Events were held in Glasgow, London, Midlands and the North of England. Acharya Balkrishna also visited the UK with two of our esteemed Yoga Teachers from Haridwar, PYPT with the support of our Members and Teachers, PYPT were able to organise a Yoga tour, with events taking place throughout the UK from London to Glasgow. Some of the events were televised. Acharya Balkrishna also gifted sets of his Herbal Encyclopaedias to the Royal Botanical Gardens in Edinburgh and also the Royal Botanic Gardens in Kew Gardens London. All volumes will be accessible in the respective libraries. We continued to provide AYT Level 1 training for anyone wishing to embark of their Yoga teaching journey.

Financial review

Incoming resources for the year were £61,515 (2023 - £43,682). Expenditure for the year was £40,155 (2022- £70,578) which has led to a surplus of £21,360 (2023 deficit - £26,896).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained or exceeded throughout the year.

PLANS FOR FUTURE PERIODS

The Trust is finding the running costs of Little Cumbrae Island challenging and are looking to apply for available funding to help develop and support the island's development. PYPT is also continuing it's campaign to introduce Yoga to school children.



Sunita Poddar
Trustee
Dated: 16/12/2024

PATANJALI YOG PEETH (UK) TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees present their report and accounts for the year ended 31 March 2024.

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Public Benefit Statement

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PATANJALI YOG PEETH (UK) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATANJALI YOG PEETH (UK) TRUST

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement .

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



David Hayes
Chartered Management Accountant
On behalf of DMH Accountancy
199 Clarkston Road
Glasgow
G44 3 BS

Dated

20/12/2024

PATANJALI YOG PEETH (UK) TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	48,364	-	48,364	27,951
Transfer from Unrestricted to Restricted				-	18,976
Grants		-		-	2,669
Income from charitable activities	3	13,151	-	13,151	13,062
Total incoming resources		61,515	-	61,515	62,658
<u>Resources expended</u>					
Charitable Activities	4	37,999	-	37,999	68,699
Transfer from Unrestricted to Restricted				-	18,976
Governance costs		2,156	-	2,156	1,879
Total resources expended		40,155	-	40,155	89,554
Net movement in Funds		21,360	-	21,360	- 26,896
Fund balances at 1 April 2023		<u>1,955,306</u>	<u>65,517</u>	<u>2,020,823</u>	<u>2,020,823</u>
Fund balances at 31 March 2024		<u>1,976,666</u>	<u>65,517</u>	<u>2,042,183</u>	<u>-</u>

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

PATANJALI YOG PEETH (UK) TRUST
Unaudited Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,940,678	1,947,856
Current assets			
Debtors	10	(42)	3,197
Cash at bank and in hand		<u>118,524</u>	<u>75,045</u>
		118,482	78,242
Creditors: amounts falling due within one year	10	(16,976)	(5,275)
Net current assets		<u>101,506</u>	<u>72,967</u>
Total assets less current liabilities		<u><u>2,042,184</u></u>	<u><u>2,020,823</u></u>
The funds of the Charity			
Restricted funds	11	65,517	65,517
Unrestricted funds			
General funds		1,976,667	1,955,306
Net Assets		<u><u>2,042,184</u></u>	<u><u>2,020,823</u></u>

The Accounts were approved by the Trustees on 16/12/2024



 Sunita Poddar

Sunita Poddar

Trustee

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015)

the Charities Act 2011, the Statement of Recommended Practice (SORP) 2005, (Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and the applicable accounting standards. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust meets the definition of a public benefit entity under FRS 102. The Transition Date to FRS102 was the 1st April 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. None was.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Assets Donated are recognised as incoming resources within voluntary incomes and within the relevant fixed asset category on the balance sheet when receivable.

Where a donor has imposed restrictions on the use of the income, these funds will be classified as restricted. All other income is classed as unrestricted.

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs can be directly attributed to particular activities.

Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Activities undertaken directly are all the resources expended by the charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives.

Support costs are those incurred in directly in support of expenditure on the objects of the charity and include project management carried out at the headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered to conditions which have not been met at the year end are noted as a commitment , but not accrued as expenditure.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2024

Tangible fixed assets and depreciation

Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives, as follows

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance

Freehold land is not depreciated.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed or raised by the charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Voluntary Income	2024	2023
Donations and gifts	48,364	27,951

3 Income from charitable activities	2024	2023
	£	£
Merchandise Income	-	562
Island Income	13,151	9,433
Yoga workshop income	-	3,067
	<u>13,151</u>	<u>13,062</u>

4 Total resources expended	Staff		Other	Total	Total
	Cost	Depreciation	Costs	2024	2023
				£	£
Charitable activities					
Activities undertaken directly	-	-	9,955	9,955	45,566
Grant Funding of activities (note 5)	-	-	-	-	-
Support costs (note 6)	6,000	7,179	14,865	28,044	23,133
Total	6,000	7,179	24,820	37,999	68,699
Governance costs	-	-	2,156	2,156	1,879
	<u>6,000</u>	<u>7,179</u>	<u>26,976</u>	<u>40,155</u>	<u>70,578</u>

Governance costs includes payments to the independent examiner of nil (2023: nil) in respect of the independent examination as well as £1,440 (2023 £1,440) in relation to other services.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2024

5 Grant Funding of activities	2024	2023
	£	£
Grants	-	-
6 Support Costs	2024	2023
	£	£
Premises expenses	9,746	12,799
Other expenses	5,119	1,889
Professional fees on development	6,000	-
Depreciation	7,179	8,445
	28,044	23,133

7 Employees

Number of employees	2024	2023
The average number of employees during the year was	Number	Number
Administrative	-	-
Operations	-	-
	-	-

Employment costs

The average number of employees during the year was	2024	2023
	£	£
Wages and salaries	-	-
Social security & Vetting costs	-	-
	-	-

8 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 April 2023	1,900,000	131,312	8,470	2,039,782
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>1,900,000</u>	<u>131,312</u>	<u>8,470</u>	<u>2,039,782</u>
Depreciation				
At 1 April 2023	-	84,365	7,561	91,926
Charge for the year	-	7,042	136	7,178
On disposals	-	-	-	-
At 31 March 2024	<u>-</u>	<u>91,407</u>	<u>7,697</u>	<u>99,104</u>
Net book value				
At 31 March 2024	<u>1,900,000</u>	<u>39,905</u>	<u>773</u>	<u>1,940,678</u>
At 31 March 2023	<u>1,900,000</u>	<u>46,947</u>	<u>909</u>	<u>1,947,856</u>

The land above was donated to the charity by Sunita Poddar and her husband for no consideration on 2nd April 2010 and was capitalised at its market value on that date.

PATANJALI YOG PEETH (UK) TRUST

England & Wales - Charity number 1115370

Accounts

Charity Registered No's 1115370
SC041991

PATANJALI YOG PEETH (UK) TRUST
Trustees Report and Unaudited Accounts
31 March 2023

PATANJALI YOG PEETH (UK) TRUST
Report and accounts
Contents

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**PATANJALI YOG PEETH (UK) TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Swami Ramdev Maharaj
Acharya Balkrishna
Sunita Poddar

Charity Numbers

1115370
SC041991

Principal Address

40 Lambhill Street
Kinning Park
Glasgow
G41 1AU

Independent Examiner

DMH Accountancy Ltd
199 Clarkston Road
Glasgow
G44 3BS

PATANJALI YOG PEETH (UK) TRUST TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Patanjali Yog Peeth (UK) Trust (PYPT) is constituted as a charitable trust registered with the Charity Commission under charity number 1115370. It is governed by a deed of trust and constitutes an unincorporated charity.

Appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

The Trustees who served during the year were:

Swami Ramdev Maharaj
Acharya Bal Krishna
Sunita Poddar

All employees of the Trust, are subject to a Criminal Record Bureau (CRB) check in England and a Protecting Vulnerable Groups (PVG) check in Scotland.

Organisational structure and decision making

Sunita Poddar is the main Trustee in the UK as the other Trustees are based in India. She oversees UK operations for the benefit of the Trust.

The Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or financial benefits.

To assist in the smooth running of the charity the Trustees have set up a number of sub committees that help them oversee certain aspects of the charity's work. Sub committees are currently set up to coordinate the running of free Yog classes throughout the UK and promote the recruitment of Yog teachers.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objectives are the preservation and protection of health and relief of mental and physical illness by the promotion and development of the ancient Indian sciences of Ayurveda and Pranayama Yoga and by supporting the aims and work of the Patanjali Yog Peeth (charity registered in India) in order to further the foregoing and such other objectives that are charitable under the law of England and Wales.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for achieving objectives

During the year, the charity provided many Yog classes around the UK and held Yog teacher training camps and workshops for keen supporters.

**PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT**

ACHIEVEMENTS AND PERFORMANCE

Review of activities

The Trust's achievements for this year have been remarkable. Alone in the UK we are running over 200 free Yoga classes per week, and we have still been able to continue to run our online Yoga classes which are becoming increasingly popular as they are able to reach a wider audience. Currently, we are running over 180 weekly online classes within the UK and have been able to start yoga classes back into the communities, which has been well received.

We are striving to provide many health-related workshops and awareness sessions throughout the UK. Focusing on diabetes, stress, anxiety, heart disease and obesity. In conjunction with these workshops, our volunteers and yoga teachers conducted various free yoga sessions and workshops within their local communities.

PYPT celebrated International Yoga Day on 21 Jun 2022 across UK by holding many Yoga Classes within a span of 2 weeks. The events were held in Glasgow, London, Midlands, and the North of England and were televised on Aastha channel which were viewed Internationally.

PYPT also celebrated International Women's Day at various locations throughout the UK, promoting health and wellbeing.

AYT Level 1 training was held in UK and 168 Level 1 teachers were trained between April 2022 and March 2023.

Financial review

Incoming resources for the year were £43,682 (2022 - £82,962). Expenditure for the year was £70,578 (2022- £99,651) which has led to a deficit of £26,896 (2022 deficit - £16,689).

Reserves policy

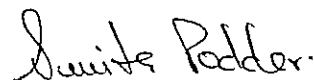
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained or exceeded throughout the year.

PLANS FOR FUTURE PERIODS

The Trust is looking forward to Acharya Balkrishna coming to visit the UK to celebrate the 9th International Yoga Day for 2023. The Trust is still to finalise the dates and the events that Acharya will be attending within the UK.

The Trust plans to further promote Little Cumbrae Island for Assistant Teacher Training, continuing to promote health and wellbeing.

We are also looking for an appropriate location to open a Wellness Centre.



Sunita Poddar

Trustee

Dated: 08/12/2023

PATANJALI YOG PEETH (UK) TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees present their report and accounts for the year ended 31 March 2023.

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006, the Charities Trustee and Investment (Scotland) Act 2005, the SORP for Charities preparing accounts under FRS102 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

PATANJALI YOG PEETH (UK) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATANJALI YOG PEETH (UK) TRUST

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



David Hayes
Chartered Management Accountant
On behalf of DMH Accountancy
199 Clarkston Road
Glasgow
G44 3 BS

Dated

09/12/2023

PATANJALI YOG PEETH (UK) TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	27,931	20	27,951	81,340
Transfer from Unrestricted to Restricted			18,976	18,976	-
Grants		26,888		26,888	960
Income from charitable activities	3	13,062	-	13,062	662
Total incoming resources		67,881	18,996	86,877	82,962
<u>Resources expended</u>					
Charitable Activities	4	68,699	-	68,699	96,955
Transfer from Unrestricted to Restricted		18,976		18,976	
Governance costs		1,879	-	1,879	2,696
Total resources expended		89,554	-	89,554	99,651
Net movement in Funds		- 21,673	18,996	- 2,677	- 16,689
Fund balances at 1 April 2022		<u>2,001,198</u>	<u>46,521</u>	<u>2,047,719</u>	<u>2,047,719</u>
Fund balances at 31 March 2023		<u>1,979,525</u>	<u>65,517</u>	<u>2,045,042</u>	<u>-</u>

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

PATANJALI YOG PEETH (UK) TRUST
Unaudited Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,947,856	1,956,301
Current assets			
Debtors	10	3,197	8,686
Cash at bank and in hand		<u>75,045</u>	<u>93,936</u>
		78,242	102,622
Creditors: amounts falling due within one year	10	(5,275)	(11,204)
Net current assets		<u>72,967</u>	<u>91,418</u>
Total assets less current liabilities		<u><u>2,020,823</u></u>	<u><u>2,047,719</u></u>
The funds of the Charlty			
Restricted funds	11	65,517	46,521
Unrestricted funds			
General funds		1,979,525	2,001,198
Net Assets		<u><u>2,045,042</u></u>	<u><u>2,047,719</u></u>

The Accounts were approved by the Trustees on 08/12/2023

.....*Sunita Poddar*.....

Sunita Poddar

Trustee

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015)

the Charities Act 2011, the Statement of Recommended Practice (SORP) 2005, (Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and the applicable accounting standards. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust meets the definition of a public benefit entity under FRS 102. The Transition Date to FRS102 was the 1st April 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. None was.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Assets Donated are recognised as incoming resources within voluntary incomes and within the relevant fixed asset category on the balance sheet when receivable.

Where a donor has imposed restrictions on the use of the income, these funds will be classified as restricted. All other income is classed as unrestricted.

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs can be directly attributed to particular activities. Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Activities undertaken directly are all the resources expended by the charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives.

Support costs are those incurred in directly in support of expenditure on the objects of the charity and include project management carried out at the headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2023

Tangible fixed assets and depreciation

Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives, as follows

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance
Freehold land is not depreciated.	

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed or raised by the charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

	2023	2022
2 Voluntary Income		
Donations and gifts	27,951	81,340

	2023	2022
	£	£
3 Income from charitable activities		
Merchandise Income	562	511
Island Income	9,433	-
Yoga workshop income	3,067	151
	<u>13,062</u>	<u>662</u>

4 Total resources expended	Staff Cost	Depreciation	Other Costs	Total 2023	Total 2022
				£	£
Charitable activities					
Activities undertaken directly	-	-	45,566	45,566	32,664
Grant Funding of activities (note 5)	-	-	-	-	26,691
Support costs (note 6)	-	8,445	14,688	23,133	37,600
Total	-	8,445	60,254	68,699	96,955
Governance costs	-	-	1,879	1,879	2,696
	<u>-</u>	<u>8,445</u>	<u>62,133</u>	<u>70,578</u>	<u>99,651</u>

Governance costs includes payments to the Independent examiner of nil (2022: nil) in respect of the independent examination as well as £1,440 (2022 £1,440) in relation to other services.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2023

5 Grant Funding of activities	2023	2022
	£	£
Grants	-	26,691
	-	26,691

The following amounts have been paid or promised to charitable organisations in India and Nepal best placed to deliver the maximum benefit for the intended purpose.

Covid Fund - £0- (2022 -£26,691)

6 Support Costs	2023	2022
	£	£
Premises expenses	12,799	24,439
Other expenses	1,889	1,425
Staff costs	-	1,800
Depreciation	8,445	9,936
	23,133	37,600

7 Employees	2023	2022
Number of employees	Number	Number
The average number of employees during the year was		
Administrative	-	-
Operations	-	-
	-	-
Employment costs	2023	2022
The average number of employees during the year was	£	£
Wages and salaries	-	-
Social security costs	-	-
	-	-

8 Tangible fixed assets	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	1,900,000	131,312	8,470	2,039,782
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>1,900,000</u>	<u>131,312</u>	<u>8,470</u>	<u>2,039,782</u>
Depreciation				
At 1 April 2022	-	76,080	7,401	83,481
Charge for the year	-	8,285	160	8,445
On disposals	-	-	-	-
At 31 March 2023	<u>-</u>	<u>84,365</u>	<u>7,561</u>	<u>91,926</u>
Net book value				
At 31 March 2023	<u>1,900,000</u>	<u>46,947</u>	<u>909</u>	<u>1,947,856</u>
At 31 March 2022	<u>1,900,000</u>	<u>55,232</u>	<u>1,069</u>	<u>1,956,301</u>

The land above was donated to the charity by Sunita Poddar and her husband for no consideration on 2nd April 2010 and was capitalised at its market value on that date.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2023

9 Debtors	2023 £	2022 £
Trade debtors	2,950	3,210
Prepayments and accrued Income	227	5,456
Other debtors	20	20
	<u>3,197</u>	<u>8,686</u>

10 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	3,835	9,764
Accruals	1,440	1,440
Other Creditors	-	-
Grants Agreed	-	-
	<u>5,275</u>	<u>11,204</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes :

	Balance at 01-Apr-22 £	Movements in funds		Balance at 31/03/2023 £
		Incoming resources resources £	Resources expended £	
Wellness Centre	35,302	18,976	-	54,278
Covid Fund	11,219	20	-	11,239
	<u>46,521</u>	<u>18,996</u>	<u>-</u>	<u>65,517</u>

Covid Fund

Amounts donated to the Covid Fund have and will be used to support covid relief efforts in India.

Wellness Centre

Amounts donated to the Wellness Centre Fund will be used to fund the development of wellness centre activities.

Wellness Centre income includes £18,975.60 which was included in last years accounts as unrestricted funds and has now been reallocated.

12 Related party transactions

The Charity received donations from a company controlled by a trustee, Mrs Poddar, of £24,219 (2022 - £0).

PATANJALI YOG PEETH (UK) TRUST

England & Wales - Charity number 1115370

Accounts

Charity Registered No's **1115370**
SC041991

PATANJALI YOG PEETH (UK) TRUST
Trustees Report and Unaudited Accounts
31 March 2022

PATANJALI YOG PEETH (UK) TRUST
Report and accounts
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**PATANJALI YOG PEETH (UK) TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Swami Ramdev Maharaj
Acharya Balkrishna
Sunita Poddar

Charity Numbers

1115370
SC041991

Principal Address

40 Lambhill Street
Kinning Park
Glassgow
G41 1AU

Independent Examiner

DMH Accountancy Ltd
199 Clarkston Road
Glasgow

G44 3BS

PATANJALI YOG PEETH (UK) TRUST

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31 March 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Patanjali Yog Peeth (UK) Trust (PYPT) is constituted as a charitable trust registered with the Charity Commission under charity number 1115370. It is governed by a deed of trust and constitutes an unincorporated charity.

Appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

The Trustees who served during the year were:

Swami Ramdev Maharaj

Acharya Bal Krishna

Sunita Poddar

All employees of the Trust, are subject to a Criminal Record Bureau (CRB) check in England and a Protecting Vulnerable Groups (PVG) check in Scotland.

Organisational structure and decision making

Sunita Poddar is the main Trustee in the UK as the other Trustees are based in India. She oversees UK operations for the benefit of the Trust.

The Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or financial benefits.

To assist in the smooth running of the charity the Trustees have set up a number of sub committees that help them oversee certain aspects of the charity's work. Sub committees are currently set up to coordinate the running of free Yog classes throughout the UK and promote the recruitment of Yog teachers.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objectives are the preservation and protection of health and relief of mental and physical illness by the promotion and development of the ancient Indian sciences of Ayurveda and Pranayama Yoga and by supporting the aims and work of the Patanjali Yog Peeth (charity registered in India) in order to further the foregoing and such other objectives that are charitable under the law of England and Wales.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for achieving objectives

During the year, the charity provided many Yog classes around the UK and held Yog teacher training camps and workshops for keen supporters.

**PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT**

ACHIEVEMENTS AND PERFORMANCE

Review of activities

This year has been another challenging year for PYPT, as we continue to navigate our way through the Pandemic. Fortunately, we have been able to continue to run our online Yoga classes which are becoming increasingly popular as they are able to reach a wider audience. Currently, we are running over 150 weekly online classes within the UK.

Our online presence allowed us to facilitate many health-related workshops and awareness sessions incorporating diabetes, stress, anxiety, heart disease and obesity. We have developed these sessions and introduced many other health related topics.

The International Yoga Day was celebrated on 21st Jun 2021 (online) and we hosted an International Zoom conference where people from all around the world joined us online, it was huge success.

Financial review

Incoming resources for the year were £82,962 (2021 - £47,897). Expenditure for the year was £99,651 (2021- £48,193) which has led to a deficit of £16,689 (2021 deficit - £256).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained or exceeded throughout the year.

PLANS FOR FUTURE PERIODS

The Trust plans to further promote Little Cumbrae Island for Assistant Teacher Training and Yoga Camps, continuing to promote health and wellbeing.

The other vision of the Trust is to have yoga class in every community hall in the UK and to double the presence in the UK and the yoga classes in UK.



Sunita Poddar
Trustee

Dated: 29/12/2022

PATANJALI YOG PEETH (UK) TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees present their report and accounts for the year ended 31 March 2022.

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006, the Charities Trustee and Investment (Scotland) Act 2005, the SORP for Charities preparing accounts under FRS102 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities .

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

PATANJALI YOG PEETH (UK) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATANJALI YOG PEETH (UK) TRUST

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

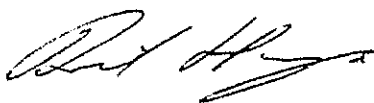
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



David Hayes
Chartered Management Accountant
On behalf of DMH Accountancy
199 Clarkston Road
Glasgow
G44 3 BS

Dated

31/12/2022

PATANJALI YOG PEETH (UK) TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	8,128	73,212	81,340	20,636
Exchange Rate gains		-		-	(2,181)
Grants		960		960	
Income from charitable activities	3	662	-	662	29,442
Total incoming resources		9,750	73,212	82,962	47,897
<u>Resources expended</u>					
Charitable Activities	4	70,264	26,691	96,955	45,152
Governance costs		2,696	-	2,696	3,001
Total resources expended		72,960	26,691	99,651	48,153
Net movement in Funds		- 63,210	46,521	- 16,689	- 256
Fund balances at 1 April 2021		<u>2,064,408</u>	<u>-</u>	<u>-</u>	<u>2,064,408</u>
Fund balances at 31 March 2022		<u>2,001,198</u>	<u>46,521</u>	<u>2,047,719</u>	<u>-</u>

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

PATANJALI YOG PEETH (UK) TRUST
Unaudited Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,956,301	1,935,885
Current assets			
Debtors	10	8,686	1,502
Cash at bank and in hand		93,936	130,614
		<u>102,622</u>	<u>132,116</u>
Creditors: amounts falling due within one year	10	(11,204)	(3,593)
Net current assets		<u>91,418</u>	<u>128,523</u>
Total assets less current liabilities		<u><u>2,047,719</u></u>	<u><u>2,064,408</u></u>
The funds of the Charity			
Restricted funds	11	46,521	-
Unrestricted funds			
General funds		2,001,198	2,064,408
Net Assets		<u><u>2,047,719</u></u>	<u><u>2,064,408</u></u>

The Accounts were approved by the Trustees on 29/12/2022

.....*Sunita Poddar*.....

Sunita Poddar

Trustee

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015)

the Charities Act 2011, the Statement of Recommended Practice (SORP) 2005, (Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and the applicable accounting standards. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust meets the definition of a public benefit entity under FRS 102. The Transition Date to FRS102 was the 1st April 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. None was.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Assets Donated are recognised as incoming resources within voluntary incomes and within the relevant fixed asset category on the balance sheet when receivable.

Where a donor has imposed restrictions on the use of the income, these funds will be classified as restricted. All other income is classed as unrestricted.

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs can be directly attributed to particular activities.

Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Activities undertaken directly are all the resources expended by the charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives.

Support costs are those incurred in directly in support of expenditure on the objects of the charity and include project management carried out at the headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2022

Tangible fixed assets and depreciation

Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives, as follows

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance
Freehold land is not depreciated.	

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed or raised by the charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Voluntary Income			2022	2021	
Donations and gifts			81,340	20,636	
3 Income from charitable activities			2022	2021	
			£	£	
Merchandise Income			511	1,059	
Yoga workshop income			151	28,383	
			<u>662</u>	<u>29,442</u>	
4 Total resources expended					
	Staff Cost	Depreciation	Other Costs	Total 2022	Total 2021
				£	£
Charitable activities					
Activities undertaken directly	-	-	32,664	32,664	8,874
Grant Funding of activities (note 5)	-	-	26,691	26,691	21,398
Support costs (note 6)	1,800	9,936	25,864	37,600	14,880
Total	<u>1,800</u>	<u>9,936</u>	<u>85,219</u>	<u>96,955</u>	<u>45,152</u>
Governance costs	-	-	2,696	2,696	3,001
	<u>1,800</u>	<u>9,936</u>	<u>87,915</u>	<u>99,651</u>	<u>48,153</u>

Governance costs includes payments to the independent examiner of nil (2021: nil) in respect of the independent examination as well as £1,440 (2021: £1,440) in relation to other services.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2022

5 Grant Funding of activities	2022	2021
	£	£
Grants	26,691	21,398
	<u>26,691</u>	<u>21,398</u>

The following amounts have been paid or promised to charitable organisations in India and Nepal best placed to deliver the maximum benefit for the intended purpose .

Nepal Relief Fund - Nil - (2021 £10,056)

EK TARA Nil- (2021 - £11,342)

Covid Fund - £26,691- (2021 - Nil)

6 Support Costs	2022	2021
	£	£
Premises expenses	24,439	7,954
Other expenses	1,425	593
Staff costs	1,800	-
Depreciation	9,936	6,333
	<u>37,600</u>	<u>14,880</u>

7 Employees

Number of employees

The average number of employees during the year was

Administrative

Operations

2022	2021
Number	Number
-	-
-	-
<u>-</u>	<u>-</u>

Employment costs

The average number of employees during the year was

Wages and salaries

Social security costs

2022	2021
£	£
-	-
-	-
<u>-</u>	<u>-</u>

8 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,900,000	100,960	8,470	2,009,430
Additions	-	30,352	-	30,352
Disposals	-	-	-	-
At 31 March 2022	<u>1,900,000</u>	<u>131,312</u>	<u>8,470</u>	<u>2,039,782</u>
Depreciation				
At 1 April 2021	-	66,333	7,212	73,545
Charge for the year	-	9,747	189	9,936
On disposals	-	-	-	-
At 31 March 2022	<u>-</u>	<u>76,080</u>	<u>7,401</u>	<u>83,481</u>
Net book value				
At 31 March 2022	<u>1,900,000</u>	<u>55,232</u>	<u>1,069</u>	<u>1,956,301</u>
At 31 March 2021	<u>1,900,000</u>	<u>34,627</u>	<u>1,258</u>	<u>1,935,885</u>

The land above was donated to the charity by Sunita Poddar and her husband for no consideration on 2nd April 2010 and was capitalised at its market value on that date.

PATANJALI YOG PEETH (UK) TRUST

England & Wales - Charity number 1115370

Accounts

Charity Registered No's 1115370
SC041991

PATANJALI YOG PEETH (UK) TRUST
Trustees Report and Unaudited Accounts
31 March 2021

PATANJALI YOG PEETH (UK) TRUST
Report and accounts
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**PATANJALI YOG PEETH (UK) TRUST
LEGAL AND ADMINISTRATIVE INFORMATION**

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Acharya Balkrishna
Sunita Poddar

Charity Numbers

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SC041991

Principal Address

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Independent Examiner

DMH Accountancy Ltd
199 Clarkston Road
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G44 3BS

PATANJALI YOG PEETH (UK) TRUST

TRUSTEES' REPORT

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The Trustees who served during the year were:

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Acharya Bal Krishna

Sunita Poddar

All employees of the Trust, are subject to a Criminal Record Bureau (CRB) check in England and a Protecting Vulnerable Groups (PVG) check in Scotland.

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The Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or financial benefits.

To assist in the smooth running of the charity the Trustees have set up a number of sub committees that help them oversee certain aspects of the charity's work. Sub committees are currently set up to coordinate the running of free Yog classes throughout the UK and promote the recruitment of Yog teachers.

Risk management

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OBJECTIVES AND ACTIVITIES

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PATANJALI YOG PEETH (UK) TRUST
TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

This year has been another challenging year for PYPT , as we continue to navigate our way through the Pandemic. Fortunately we have been able to continue to run our online Yoga classes which are becoming increasingly popular as they are able to reach a wider audience. Currently, we are running over 150 weekly classes within the UK.

Developing our online presence, we have facilitated many health related workshops and awareness sessions incorporating diabetes, stress, anxiety, heart disease and obesity. We hope to develop these sessions and introduce many other health related topics.

We are delighted to introduce 100 AYT Level 1 teachers , who attended training between April 2020 and March 2021.

The International Yoga Day was celebrated on 21st Jun 2020 (online) and for the first time we hosted an International Zoom conference where people from all around the world joined us online.

Financial review

Incoming resources for the year were £47,897 (2020 - £82,214). Expenditure for the year was £48,193 (2020- £60,924) which has led to a deficit of £256 (2020 - £21,290).


Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained or exceeded throughout the year.

PLANS FOR FUTURE PERIODS

The Trust plans to further promote Little Cumbrae Island for Assistant Teacher Training and Yoga Camps, continuing to promote health and wellbeing.

The other vision of the Trust is to have yoga class in every community hall in the UK and to double the presence in the UK and the yoga classes in UK.


Sunita Poddar

Trustee

Dated: 21.12.2021.....

PATANJALI YOG PEETH (UK) TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees present their report and accounts for the year ended 31 March 2021.

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006, the Charities Trustee and Investment (Scotland) Act 2005, the SORP for Charities preparing accounts under FRS102 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

PATANJALI YOG PEETH (UK) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATANJALI YOG PEETH (UK) TRUST

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement


In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



David Hayes
Chartered Management Accountant
On behalf of DMH Accountancy
199 Clarkston Road
Glasgow
G44 3 BS

Dated

15/12/2021

PATANJALI YOG PEETH (UK) TRUST
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	9,294	11,342	20,636	49,373
Exchange Rate gains		(2,181)		(2,181)	1,081
Income from charitable activities	3	29,442	-	29,442	31,760
Total incoming resources		36,555	11,342	47,897	82,214
<u>Resources expended</u>					
Charitable Activities	4	23,754	21,398	45,152	57,028
Governance costs		3,001	-	3,001	3,896
Total resources expended		26,755	21,398	48,153	60,924
Net movement in Funds		9,800	- 10,056	- 256	21,290
Fund balances at 1 April 2020		2,054,608	10,056		2,064,664
Fund balances at 31 March 2021		2,064,408	-	2,064,408	-

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

PATANJALI YOG PEETH (UK) TRUST
Unaudited Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,935,885	1,939,218
Current assets			
Debtors	10	1,502	961
Cash at bank and in hand		130,614	127,058
		<u>132,116</u>	<u>128,019</u>
Creditors: amounts falling due within one year	10	(3,593)	(2,572)
Net current assets		<u>128,523</u>	<u>125,447</u>
Total assets less current liabilities		<u>2,064,408</u>	<u>2,064,665</u>
The funds of the Charity			
Restricted funds	11	-	10,056
Unrestricted funds			
General funds		2,064,408	2,054,608
Net assets		<u>2,064,408</u>	<u>2,064,664</u>

The Accounts were approved by the Trustees on 13-12-2021

Sunita Poddar

Sunita Poddar

Trustee

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015)

the Charities Act 2011, the Statement of Recommended Practice (SORP) 2005, (Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and the applicable accounting standards. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trust meets the definition of a public benefit entity under FRS 102. The Transition Date to FRS102 was the 1st April 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. None was.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Assets Donated are recognised as incoming resources within voluntary incomes and within the relevant fixed asset category on the balance sheet when receivable.

Where a donor has imposed restrictions on the use of the income, these funds will be classified as restricted. All other income is classed as unrestricted.

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs can be directly attributed to particular activities. Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Activities undertaken directly are all the resources expended by the charity in the delivery of goods and services, including its programme and project work that is directed at the achievement of its charitable aims and objectives.

Support costs are those incurred in directly in support of expenditure on the objects of the charity and include project management carried out at the headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered to conditions which have not been met at the year end are noted as a commitment , but not accrued as expenditure.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2021

Tangible fixed assets and depreciation

Tangible fixed assets, other than freehold land, are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives, as follows

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance
Freehold land is not depreciated.	

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed or raised by the charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Voluntary Income	2021	2020
Donations and gifts	20,636	49,373

3 Income from charitable activities	2021	2020
	£	£
Merchandise Income	1,059	316
Yoga workshop income	28,383	31,444
	<u>29,442</u>	<u>31,760</u>

4 Total resources expended	Staff Cost	Depreciation	Other Costs	Total 2021	Total 2020
				£	£
Charitable activities					
Activities undertaken directly	-	-	8,874	8,874	25,878
Grant Funding of activities (note 5)	-	-	21,398	21,398	2,000
Support costs (note 6)	-	6,333	8,547	14,880	29,150
Total	-	6,333	38,819	45,152	57,028
Governance costs	-	-	3,001	3,001	3,896
	-	<u>6,333</u>	<u>41,820</u>	<u>48,153</u>	<u>60,924</u>

Governance costs includes payments to the independent examiner of nil (2020: nil) in respect of the independent examination as well as £1,440 (2020 £1,440) in relation to other services.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2021

5 Grant Funding of activities	2021	2020
	£	£
Grants	21,398	2,000
	<u>21,398</u>	<u>2,000</u>

The following amounts have been paid or promised to charitable organisations in India and Nepal best placed to deliver the maximum benefit for the intended purpose .

Nepal Relief Fund - £10,056 - (2020 £2,000)
 EK TARA Covid - £11,342- (2020 Nil)

6 Support Costs	2021	2020
	£	£
Premises expenses	7,954	18,450
Other expenses	593	3,779
Staff costs	-	-
Depreciation	6,333	6,921
	<u>14,880</u>	<u>29,150</u>

7 Employees	2021	2020
Number of employees	Number	Number
The average number of employees during the year was		
Administrative	-	-
Operations	-	-
	<u>-</u>	<u>-</u>

Employment costs	2021	2020
The average number of employees during the year was	£	£
Wages and salaries	-	-
Social security costs	-	-
	<u>-</u>	<u>-</u>

8 Tangible fixed assets				
	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	1,900,000	97,960	8,470	2,006,430
Additions	-	3,000	-	3,000
Disposals	-	-	-	-
At 31 March 2021	<u>1,900,000</u>	<u>100,960</u>	<u>8,470</u>	<u>2,009,430</u>
Depreciation				
At 1 April 2020	-	60,222	6,990	67,212
Charge for the year	-	6,111	222	6,333
On disposals	-	-	-	-
At 31 March 2021	<u>-</u>	<u>66,333</u>	<u>7,212</u>	<u>73,545</u>
Net book value				
At 31 March 2021	<u>1,900,000</u>	<u>34,627</u>	<u>1,258</u>	<u>1,935,885</u>
At 31 March 2020	<u>1,900,000</u>	<u>37,738</u>	<u>1,480</u>	<u>1,939,218</u>

The land above was donated to the charity by Sunita Poddar and her husband for no consideration on 2 April 2010 and was capitalised at its market value on that date.

PATANJALI YOG PEETH (UK) TRUST
Notes to the Unaudited Accounts
for the year ended 31 March 2021

9 Debtors	2021	2020
	£	£
Trade debtors	801	10
Prepayments and accrued Income	681	908
Other debtors	20	43
	<u>1,502</u>	<u>961</u>

10 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	2,153	1,132
Accruals	1,440	1,440
Other Creditors	-	-
Grants Agreed	-	-
	<u>3,593</u>	<u>2,572</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes :

	Balance at	Movements in funds		Balance at
	01-Apr-20	Incoming	Resources	31/03/2021
	£	resources	expended	£
		resources	£	
	£	£	£	£
Bihar Relief Fund	-	-	-	-
EK TARA Covid	-	11,342	11,342	-
Nepal Relief Fund	10,056	-	10,056	-
	0	-	-	-
Chennai Flood Relief	-	-	-	-
	<u>10,056</u>	<u>11,342</u>	<u>21,398</u>	<u>-</u>

Nepal Relief Fund

Amounts donated to the charity for the Nepal Relief Fund have been donated a home rebuilding project .

EK TARA Covid

Amounts donated to EX Tara have been used to support the girls education program in India through the Covid epidemic.

13 Loans	2021	2020
	£	£
Creditors include:		
Amounts falling due for payment after more than five years	-	-
Secured bank loans	-	-
	<u>-</u>	<u>-</u>

12 Related party transactions

Mr Sarwan Poddar (the Husband of Mrs Poddar, a trustee) was reimbursed £878.71 for expenses incurred on behalf of the Charity (2020 £10,609.20)