

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  
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 2024.

### **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 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.

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 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 £
<b><u>Incoming resources</u></b>					
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
<b>Total incoming resources</b>		<b>61,515</b>	<b>-</b>	<b>61,515</b>	<b>62,658</b>
<b><u>Resources expended</u></b>					
	4				
Charitable Activities		37,999	-	37,999	68,699
Transfer from Unrestricted to Restricted				-	18,976
Governance costs		2,156	-	2,156	1,879
<b>Total resources expended</b>		<b>40,155</b>	<b>-</b>	<b>40,155</b>	<b>89,554</b>
<b>Net movement in Funds</b>		<b>21,360</b>	<b>-</b>	<b>21,360</b>	<b>- 26,896</b>
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>
<b>Fund balances at 31 March 2024</b>		<b><u>1,976,666</u></b>	<b><u>65,517</u></b>	<b><u>2,042,183</u></b>	<b><u>-</u></b>

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

  
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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.

<b>2 Voluntary Income</b>	<b>2024</b>	<b>2023</b>
Donations and gifts	48,364	27,951

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

<b>4 Total resources expended</b>	<b>Staff</b>		<b>Other</b>	<b>Total</b>	<b>Total</b>
	<b>Cost</b>	<b>Depreciation</b>	<b>Costs</b>	<b>2024</b>	<b>2023</b>
				<b>£</b>	<b>£</b>
<b>Charitable activities</b>					
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
<b>Total</b>	<b>6,000</b>	<b>7,179</b>	<b>24,820</b>	<b>37,999</b>	<b>68,699</b>
<b>Governance costs</b>	-	-	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**

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

**7 Employees**

**Number of employees**

The average number of employees during the year was

	<b>2024</b>	<b>2023</b>
	Number	Number
Administrative	-	-
Operations	-	-
	<b>-</b>	<b>-</b>

**Employment costs**

The average number of employees during the year was

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	-	-
Social security & Vetting costs	-	-
	<b>-</b>	<b>-</b>

**8 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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**  
**Notes to the Unaudited Accounts**  
**for the year ended 31 March 2024**

9 Debtors	2024	2023
	£	£
Trade debtors	(42)	2,950
Prepayments and accrued Income	-	227
Other debtors	-	20
	<u>(42)</u>	<u>3,197</u>

10 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	15,536	3,835
Accruals	1,440	1,440
Other Creditors	-	-
Grants Agreed	-	-
	<u>16,976</u>	<u>5,275</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-23 £	Movements in funds Incoming resources		Balance at 31/03/2024 £
		resources £	Resources expended £	
Wellness Centre	54,278	-	-	54,278
Covid Fund	11,239	-	-	11,239
	<u>65,517</u>	<u>-</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.

**12 Related party transactions**

The Charity received donations from a company controlled by a trustee, Mrs Poddar, of £1,020 (2023 - £24,219).

