

# KRIYA YOGA UK

England & Wales · Charity number 1119701

## Details

---

Status	Registered
Legal form	Charitable company
Company number	<a href="#">06243130</a>
Registered	2007-06-18
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Daws House 33-35 Daws Lane London NW7 4SD
Phone	0300 102 1659
Email	<a href="mailto:info@kriyayogauk.com">info@kriyayogauk.com</a>
Website	<a href="https://www.kriyayogauk.com">https://www.kriyayogauk.com</a>

## Activities

---

**Objects:** 3.1 TO ADVANCE PUBLIC EDUCATION IN THE TEACHINGS AND THE SCIENCE OF KRIYA YOGA BASED UPON THE HIGHEST STANDARDS OF PERSONAL CONDUCT AND SERVICE TO OTHERS. 3.2 TO PROMOTE AND ADVANCE FOR PUBLIC BENEFIT IN THE UNITED KINGDOM AND INTERNATIONALLY THE STUDY AND PRACTICE OF KRIYA YOGA AS A MEANS OF PROMOTING SPIRITUAL MENTAL AND PHYSICAL UPLIFTMENT TO ALL PEOPLE REGARDLESS OF THEIR CASTE OR RELIGIOUS BELIEF. 3.3 TO PROVIDE RELIEF FOR PEOPLE WHO ARE SICK OR ARE IN FINANCIAL NEED ANYWHERE IN THE WORLD

**Activities:** To promote the study and practice of Kriya Yoga for all, irrespective of race or religion. To provide relief and assistance to the sick and needy.

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- **Area of benefit:** UNITED KINGDOM AND INTERNATIONALLY
- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£88,244	£66,884	-	-
2024-05-31	£88,842	£78,279	-	-
2023-05-31	£31,221	£69,665	-	-
2022-05-31	£94,985	£46,607	-	-
2021-05-31	£27,920	£12,719	-	-

## Trustees

---

Name	Role	Appointed
ARIEL KLEIN		2012-03-29
Dr Hagen Rampes		2018-11-23
Dr Rajat Mukherjee		2025-06-10
Mahesh Patel		2024-07-29
Sripad Gopala		2025-10-04

**KRIYA YOGA UK**

England & Wales - Charity number 1119701

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06243130 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119701**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025  
FOR  
KRIYA YOGA UK**

Accura Accountants Ltd  
Langley House  
53 Theobald Street  
Borehamwood  
WD6 4RT

**KRIYA YOGA UK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 10

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity has been set up to 1) promote and advance the study and practice of Kriya Yoga to improve and uplift the spiritual, mental and physical well-being of sincere seekers of all faiths and beliefs who are thirsting for spiritual knowledge and 2) to provide relief to those who are sick or suffering.

**Significant activities**

To date we have focussed our efforts on helping the children of Hariharananda Balashram school in the Indian state of Odisha See link: hariharanandabalashram. The residential school was founded in 2004 with the support of Paramahansa Prajnana and Prajnana Mission to help disadvantaged children. The school named after the great master Paramahansa Hariharananda now provides for 560 children who receive quality care and education.

Each year forty children aged 4 to 5 from poor backgrounds are admitted. Balashram educates and nurtures students for higher studies and offers vocational and life skills training so that graduates are well-equipped to achieve their potential and to live happy and fulfilled lives.

Any profits made from our Kriya Yoga initiation programmes, retreats and other occasional events are sent to Prajnana Mission who distribute funds to Balashram School and Prajnana Mission Health Centres.

**Volunteers**

Kriya Yoga UK benefits from the invaluable contribution of both regular and ad-hoc volunteers, all of whom are kriyavans. These volunteers are not remunerated and assist in a variety of roles, encompassing both administrative tasks and core activities vital to the charity's operations. As Kriya Yoga UK continues to grow, there will be an increasing need for more volunteers to support our expanding work.

Regular volunteers are involved in a range of activities, including but not limited to:

1. Organising and facilitating regular meditation sessions in London and regionally.
2. Editing and producing the monthly newsletter.
3. Maintaining and updating the kriyavan database.
4. Managing and posting content on our social media platforms.
5. Assisting at Kriya Yoga UK programmes and events.

At this time, we are unable to quantify the exact time commitment of volunteers or assign an indicative monetary value to their contribution, as these vary depending on individual involvement and specific tasks. However, their collective support plays a crucial role in furthering the charity's mission and activities.

**FINANCIAL REVIEW**

**Financial position**

Incoming resources decreased from £88,842 in 2024 to £88,020 this year.

Total expenditure decreased from £78,279 in 2024 to £66,884 for the current year.

The above factors resulted in a surplus of £70,693 for the current year against a surplus of £49,333 for the year ending 31 May 2024.

**Principal funding sources**

Donations and programme income have been used to assist with the company's charitable aims.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2025**

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Kriya Yoga UK does not have share capital governed by its Memorandum and Articles of Association dated 10th May 2007. It is registered as a charity with the Charity Commission.

The company received charitable status on 18 June 2007.

**Recruitment and appointment of new trustees**

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

**Risk management**

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06243130 (England and Wales)

**Registered Charity number**

1119701

**Registered office**

Daws House  
33-35 Daws Lane  
London  
NW7 4SD

**Trustees**

M D Givert (resigned 11.6.25)  
A S Klein  
Dr H Rampes  
J S Baldock (resigned 17.7.24)  
N Mitra (resigned 29.7.24)  
M R Patel Director (appointed 29.7.24)  
Dr R Mukherjee (appointed 10.6.25)  
S Gopala (appointed 4.10.25)

**Independent Examiner**

Accura Accountants Ltd  
Langley House  
53 Theobald Street  
Borehamwood  
WD6 4RT

Approved by order of the board of trustees on 26 February 2026 and signed on its behalf by:

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2025**

Dr H Rampes - Trustee

*H Rampes*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KRIYA YOGA UK**

**Independent examiner's report to the trustees of Kriya Yoga UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Chajet

The Institute of Chartered Accountants in England and Wales

Accura Accountants Ltd

Langley House

53 Theobald Street

Borehamwood

WD6 4RT

26 February 2026

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		88,020	88,842
Investment income	2	224	-
<b>Total</b>		<u>88,244</u>	<u>88,842</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		65,775	77,560
Other		1,109	719
<b>Total</b>		<u>66,884</u>	<u>78,279</u>
 <b>NET INCOME</b>		 21,360	 10,563
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		49,333	38,770
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>70,693</u></u>	 <u><u>49,333</u></u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
31 MAY 2025

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	3,327	2,157
<b>CURRENT ASSETS</b>			
Stocks	8	5,081	6,891
Cash at bank		64,272	42,958
		<u>69,353</u>	<u>49,849</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,987)	(2,673)
<b>NET CURRENT ASSETS</b>		<u>67,366</u>	<u>47,176</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		70,693	49,333
<b>NET ASSETS</b>		<u>70,693</u>	<u>49,333</u>
<b>FUNDS</b>			
Unrestricted funds	10	70,693	49,333
<b>TOTAL FUNDS</b>		<u>70,693</u>	<u>49,333</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:



Dr H Rampes - Trustee

## KRIYA YOGA UK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 month. They are therefore of the opinion that the charity is a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment      25% reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	224	-
	<u>          </u>	<u>          </u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.5.25	31.5.24
	£	£
Depreciation - owned assets	1,109	718
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

Expenses reimbursed by Kriya Yoga UK Limited:

Trustee Dr Hagen Rampes had expenses reimbursed by the charity to the value of £797 (2024: £5,605) for charity expenses. Trustee Neeraj Mitra had expenses reimbursed by the charity to the value of £Nil (2024: £55) for charity expenses.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<u>31.5.25</u>	<u>31.5.24</u>
--	----------------	----------------

No employees received emoluments in excess of £60,000.

There are no employees.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	88,842
	<u>          </u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	77,560
Other	719
<b>Total</b>	<u>78,279</u>
 <b>NET INCOME</b>	 10,563
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	38,770
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>49,333</u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**7. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
At 1 June 2024		3,125
Additions		<u>2,279</u>
At 31 May 2025		<u>5,404</u>
<b>DEPRECIATION</b>		
At 1 June 2024		968
Charge for year		<u>1,109</u>
At 31 May 2025		<u>2,077</u>
<b>NET BOOK VALUE</b>		
At 31 May 2025		<u><u>3,327</u></u>
At 31 May 2024		<u><u>2,157</u></u>

**8. STOCKS**

	31.5.25 £	31.5.24 £
Book stock	<u>5,081</u>	<u>6,891</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25 £	31.5.24 £
Credit card NatWest	307	1,041
Accrued expenses	<u>1,680</u>	<u>1,632</u>
	<u><u>1,987</u></u>	<u><u>2,673</u></u>

**10. MOVEMENT IN FUNDS**

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	49,333	21,360	70,693
	<u>49,333</u>	<u>21,360</u>	<u>70,693</u>
<b>TOTAL FUNDS</b>	<u><u>49,333</u></u>	<u><u>21,360</u></u>	<u><u>70,693</u></u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,244	(66,884)	21,360
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>88,244</u>	<u>(66,884)</u>	<u>21,360</u>

**Comparatives for movement in funds**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	38,770	10,563	49,333
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>38,770</u>	<u>10,563</u>	<u>49,333</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,842	(78,279)	10,563
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>88,842</u>	<u>(78,279)</u>	<u>10,563</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

**KRIYA YOGA UK**

England & Wales - Charity number 1119701

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06243130 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119701**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024  
FOR  
KRIYA YOGA UK**

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

**KRIYA YOGA UK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity has been set up to 1) promote and advance the study and practice of Kriya Yoga to improve and uplift the spiritual, mental and physical well-being of sincere seekers of all faiths and beliefs who are thirsting for spiritual knowledge and 2) to provide relief to those who are sick or suffering.

##### **Significant activities**

To date we have focussed our efforts on helping the children of Hariharananda Balashram school in the Indian state of Odisha See link: hariharanandabalashram. The residential school was founded in 2004 with the support of Paramahansa Prajnanananda and Prajnana Mission to help disadvantaged children. The school named after the great master Paramahansa Hariharananda now provides for 560 children who receive quality care and education.

Each year forty children aged 4 to 5 from poor backgrounds are admitted. Balashram educates and nurtures students for higher studies and offers vocational and life skills training so that graduates are well-equipped to achieve their potential and to live happy and fulfilled lives.

Any profits made from our Kriya Yoga initiation programmes, retreats and other occasional events are sent to Prajnana Mission who distribute funds to Balashram School and Prajnana Mission Health Centres.

##### **Volunteers**

Kriya Yoga UK benefits from the invaluable contribution of both regular and ad-hoc volunteers, all of whom are Kriyavans. These volunteers are not remunerated and assist in a variety of roles, encompassing both administrative tasks and core activities vital to the charity's operations. As Kriya Yoga UK continues to grow, there will be an increasing need for more volunteers to support our expanding work.

Regular volunteers are involved in a range of activities, including but not limited to:

1. Organising and facilitating regular meditation sessions in London and regionally.
2. Editing and producing the monthly newsletter.
3. Maintaining and updating the Kriyavan database.
4. Managing and posting content on our social media platforms.
5. Assisting at Kriya Yoga UK programmes and events.

At this time, we are unable to quantify the exact time commitment of volunteers or assign an indicative monetary value to their contribution, as these vary depending on individual involvement and specific tasks. However, their collective support plays a crucial role in furthering the charity's mission and activities.

#### **FINANCIAL REVIEW**

##### **Financial position**

Incoming resources increased from £31,221 in 2023 to £88,842 this year.

Total expenditure increased from £69,665 in 2023 to £77,560 for the current year.

The above factors resulted in a surplus of £49,333 for the current year against a surplus of £38,770 for the year ending 31 May 2023.

##### **Principal funding sources**

Donations and programme income have been used to assist with the company's charitable aims.

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2024

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Kriya Yoga UK does not have share capital governed by its Memorandum and Articles of Association dated 10th May 2007. It is registered as a charity with the Charity Commission.

The company received charitable status on 18 June 2007.

##### Recruitment and appointment of new trustees

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

##### Risk management

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

06243130 (England and Wales)

##### Registered Charity number

1119701

##### Registered office

Daws House  
33-35 Daws Lane  
London  
NW7 4SD

##### Trustees

Swami Prajnanananda Giri (resigned 31.3.24)

M D Givert

A S Klein

Dr H Rampes

J S Baldock (resigned 17.7.24)

N Mitra (resigned 29.7.24)

M R Patel (appointed 29.7.24)

##### Independent Examiner

Accura Accountants Ltd

Langley House

Park Road

East Finchley

London

N2 8EY

Approved by order of the board of trustees on 23 January 2025 and signed on its behalf by:

**KRIYA YOGA UK**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MAY 2024**

Dr H Rampes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KRIYA YOGA UK**

**Independent examiner's report to the trustees of Kriya Yoga UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Chajet  
The Institute of Chartered Accountants in England and Wales

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

23 January 2025

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		88,842	31,221
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		77,560	69,665
Other		719	250
<b>Total</b>		<u>78,279</u>	<u>69,915</u>
<b>NET INCOME/(EXPENDITURE)</b>		10,563	(38,694)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		38,770	77,464
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>49,333</u></u>	<u><u>38,770</u></u>

The notes form part of these financial statements

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL POSITION  
31 MAY 2024**

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	2,157	748
<b>CURRENT ASSETS</b>			
Stocks	7	6,891	6,149
Cash at bank		42,958	39,271
		<u>49,849</u>	<u>45,420</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,673)	(7,398)
		<u>47,176</u>	<u>38,022</u>
<b>NET CURRENT ASSETS</b>			
		<u>49,333</u>	<u>38,770</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>49,333</u>	<u>38,770</u>
<b>NET ASSETS</b>			
		<u>49,333</u>	<u>38,770</u>
<b>FUNDS</b>			
Unrestricted funds	9	49,333	38,770
		<u>49,333</u>	<u>38,770</u>
<b>TOTAL FUNDS</b>			
		<u>49,333</u>	<u>38,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2025 and were signed on its behalf by:

H Rampes - Trustee

The notes form part of these financial statements

# KRIYA YOGA UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 month. They are therefore of the opinion that the charity is a going concern.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment      25% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.24	31.5.23
	£	£
Depreciation - owned assets	718	250
	<u>          </u>	<u>          </u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

Expenses reimbursed by Kriya Yoga UK Limited:

Trustee Dr Hagen Rampes had expenses reimbursed by the charity to the value of £5,605 (2023: £5,309) for charity expenses. Trustee Neeraj Mitra had expenses reimbursed by the charity to the value of £55 (2023: £1,235) for charity expenses.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.5.24	31.5.23
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>31,221</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	69,665
Other	<u>250</u>
<b>Total</b>	<u>69,915</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (38,694)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	77,464
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>38,770</u></u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**6. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
At 1 June 2023		998
Additions		2,127
At 31 May 2024		<u>3,125</u>
<b>DEPRECIATION</b>		
At 1 June 2023		250
Charge for year		718
At 31 May 2024		<u>968</u>
<b>NET BOOK VALUE</b>		
At 31 May 2024		<u>2,157</u>
At 31 May 2023		<u>748</u>

**7. STOCKS**

	31.5.24	31.5.23
	£	£
Book stock	6,891	6,149
	<u>6,891</u>	<u>6,149</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.24	31.5.23
	£	£
Credit card NatWest	1,041	-
Deferred income	-	5,766
Accrued expenses	1,632	1,632
	<u>2,673</u>	<u>7,398</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,770	10,563	49,333
	<u>38,770</u>	<u>10,563</u>	<u>49,333</u>
<b>TOTAL FUNDS</b>	<u>38,770</u>	<u>10,563</u>	<u>49,333</u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,842	(78,279)	10,563
	<u>88,842</u>	<u>(78,279)</u>	<u>10,563</u>
<b>TOTAL FUNDS</b>	<u><u>88,842</u></u>	<u><u>(78,279)</u></u>	<u><u>10,563</u></u>

**Comparatives for movement in funds**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	77,464	(38,694)	38,770
	<u>77,464</u>	<u>(38,694)</u>	<u>38,770</u>
<b>TOTAL FUNDS</b>	<u><u>77,464</u></u>	<u><u>(38,694)</u></u>	<u><u>38,770</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,221	(69,915)	(38,694)
	<u>31,221</u>	<u>(69,915)</u>	<u>(38,694)</u>
<b>TOTAL FUNDS</b>	<u><u>31,221</u></u>	<u><u>(69,915)</u></u>	<u><u>(38,694)</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2024.

**KRIYA YOGA UK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

	31.5.24 £	31.5.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	55,254	20,272
Gift aid	6,511	-
Programme & BalashramTrek Income	26,656	10,559
Book sales	421	390
	<hr/>	<hr/>
	88,842	31,221
	<hr/>	<hr/>
<b>Total incoming resources</b>	88,842	31,221
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	280	269
Telephone	-	66
Postage and stationery	379	694
Sundries	4,678	1,659
Venue and retreat Hire	20,067	10,846
Computer expenses	1,059	1,615
Prajnana Mission	15,000	47,486
Travel	3,089	2,102
Exchange rate	2	(1)
Book stock movement	(742)	(1,057)
BalashramTrek	112	120
Kriya Yoga, Netherlands	9,877	2,586
Kriya Yoga, Austria	4,395	-
Programme expenses	1,510	1,554
Poland Ashram	16,000	-
Subscriptions	75	-
	<hr/>	<hr/>
	75,781	67,939
 <b>Other</b>		
Computer equipment	719	250
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	147	22
 <b>Governance costs</b>		
Accountancy fees	1,632	1,704
	<hr/>	<hr/>
Total resources expended	78,279	69,915
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>10,563</u>	<u>(38,694)</u>

This page does not form part of the statutory financial statements

**KRIYA YOGA UK**

England & Wales - Charity number 1119701

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06243130 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119701**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023  
FOR  
KRIYA YOGA UK**

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

**KRIYA YOGA UK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity has been set up to 1) promote and advance the study and practice of Kriya Yoga to improve and uplift the spiritual, mental and physical well-being of sincere seekers of all faiths and beliefs who are thirsting for spiritual knowledge and 2) to provide relief to those who are sick or suffering.

##### **Significant activities**

To date we have focussed our efforts on helping the children of Hariharananda Balashram school in the Indian state of Odisha See link: hariharanandabalashram. The residential school was founded in 2004 with the support of Paramahansa Prajnanananda and Prajnana Mission to help disadvantaged children. The school named after the great master Paramahansa Hariharananda now provides for 560 children who receive quality care and education.

Each year forty children aged 4 to 5 from poor backgrounds are admitted. Balashram educates and nurtures students for higher studies and offers vocational and life skills training so that graduates are well-equipped to achieve their potential and to live happy and fulfilled lives.

Any profits made from our Kriya Yoga initiation programmes, retreats and other occasional events are sent to Prajnana Mission who distribute funds to Balashram School and Prajnana Mission Health Centres.

#### **FINANCIAL REVIEW**

##### **Financial position**

Incoming resources decreased from £94,985 in 2022 to £31,221 this year.

Total expenditure increased from £46,607 in 2022 to £69,665 for the current year.

The above factors resulted in a surplus of £38,770 for the current year against a surplus of £77,464 for the year ending 31 May 2022.

##### **Principal funding sources**

Donations and programme income have been used to assist with the company's charitable aims.

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Kriya Yoga UK does not have share capital governed by its Memorandum and Articles of Association dated 10th May 2007. It is registered as a charity with the Charity Commission.

The company received charitable status on 18 June 2007.

##### **Recruitment and appointment of new trustees**

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

**KRIYA YOGA UK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06243130 (England and Wales)

**Registered Charity number**

1119701

**Registered office**

PO BOX 72328

Kriya Yoga UK

London

NW7 0JS

**Trustees**

Swami Prajnanananda Giri

M D Givert

A S Klein

Dr H Rampes

J S Baldock

N Mitra

**Independent Examiner**

Accura Accountants Ltd

Langley House

Park Road

East Finchley

London

N2 8EY

Approved by order of the board of trustees on 2 October 2023 and signed on its behalf by:



Dr H Rampes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KRIYA YOGA UK**

**Independent examiner's report to the trustees of Kriya Yoga UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Chajet  
The Institute of Chartered Accountants in England and Wales

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

2 October 2023

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		31,221	94,985
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		69,665	46,607
Other		250	-
<b>Total</b>		<u>69,915</u>	<u>46,607</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,694)	48,378
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		77,464	29,086
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>38,770</u></u>	<u><u>77,464</u></u>

The notes form part of these financial statements

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL POSITION  
31 MAY 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	748	-
<b>CURRENT ASSETS</b>			
Stocks	6	6,149	5,092
Cash at bank		39,271	73,932
		<hr/>	<hr/>
		45,420	79,024
<b>CREDITORS</b>			
Amounts falling due within one year	7	(7,398)	(1,560)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		38,022	77,464
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,770	77,464
		<hr/>	<hr/>
<b>NET ASSETS</b>		38,770	77,464
		<hr/>	<hr/>
<b>FUNDS</b>	8		
Unrestricted funds		38,770	77,464
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		38,770	77,464
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2023 and were signed on its behalf by:



H Rampes - Trustee

The notes form part of these financial statements

## KRIYA YOGA UK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 month. They are therefore of the opinion that the charity is a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.23	31.5.22
	£	£
Depreciation - owned assets	250	-
	<u>          </u>	<u>          </u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

Expenses reimbursed by Kriya Yoga UK Limited:

Trustee Dr Hagen Rampes had expenses reimbursed by the charity to the value of £5,309 (2022: £1,703) for charity expenses. Trustee Neeraj Mitra had expenses reimbursed by the charity to the value of £1,235 (2022: £723) for charity expenses.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	94,985
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	46,607
	<hr/>
<b>NET INCOME</b>	48,378
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	29,086
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>77,464</u>

**5. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	998
	<hr/>
<b>DEPRECIATION</b>	
Charge for year	250
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 May 2023	748
	<hr/>
At 31 May 2022	-
	<hr/>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

<b>6.</b>	<b>STOCKS</b>	31.5.23	31.5.22
		£	£
	Book stock	6,149	5,092
		<u>          </u>	<u>          </u>

<b>7.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.5.23	31.5.22
		£	£
	Deferred income	5,766	-
	Accrued expenses	1,632	1,560
		<u>          </u>	<u>          </u>
		<u>7,398</u>	<u>1,560</u>

<b>8.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds	At
	At 1.6.22	£	31.5.23
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	77,464	(38,694)
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>77,464</u>	<u>(38,694)</u>
		<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,221	(69,915)	(38,694)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,221</u>	<u>(69,915)</u>	<u>(38,694)</u>

**Comparatives for movement in funds**

		Net movement in funds	At
	At 1.6.21	£	31.5.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,086	48,378	77,464
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,086</u>	<u>48,378</u>	<u>77,464</u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,985	(46,607)	48,378
<b>TOTAL FUNDS</b>	<u>94,985</u>	<u>(46,607)</u>	<u>48,378</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

**KRIYA YOGA UK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	31.5.23 £	31.5.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20,272	16,811
Gift aid	-	4,312
Programme & BalashramTrek Income	10,559	72,357
Book sales	390	1,505
	31,221	94,985
<b>Total incoming resources</b>	31,221	94,985
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	269	269
Telephone	66	51
Postage and stationery	694	698
Sundries	1,659	387
Venue and retreat Hire	10,846	15,690
Computer expenses	1,615	426
Prajnana Mission	47,486	10,000
Travel	2,102	584
Exchange rate	(1)	(4)
Book stock movement	(1,057)	(566)
BalashramTrek	120	10,876
Kriya Yoga, Netherlands	2,586	4,218
Kriya Yoga, Austria	-	2,260
Programme expenses	1,554	-
	67,939	44,889
<b>Other</b>		
Computer equipment	250	-
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	22	158
<b>Governance costs</b>		
Accountancy fees	1,704	1,560
Total resources expended	69,915	46,607
<b>Net (expenditure)/income</b>	(38,694)	48,378

This page does not form part of the statutory financial statements

**KRIYA YOGA UK**

England & Wales - Charity number 1119701

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06243130 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119701**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022  
FOR  
KRIYA YOGA UK**

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

**KRIYA YOGA UK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 May 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 8
<b>Detailed Statement of Financial Activities</b>	9

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 May 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity has been set up to 1) promote and advance the study and practice of Kriya Yoga to improve and uplift the spiritual, mental and physical well-being of sincere seekers of all faiths and beliefs who are thirsting for spiritual knowledge and 2) to provide relief to those who are sick or suffering.

##### **Significant activities**

To date we have focussed our efforts on helping the children of Hariharananda Balashram school in the Indian state of Odisha See link: hariharanandabalashram. The residential school was founded in 2004 with the support of Paramahansa Prajnanananda and Prajnana Mission to help disadvantaged children. The school named after the great master Paramahansa Hariharananda now provides for 547 children who receive quality care and education.

Each year forty children aged 4 to 5 from poor backgrounds are admitted. Balashram educates and nurtures students for higher studies and offers vocational and life skills training so that graduates are well-equipped to achieve their potential and to live happy and fulfilled lives.

Any profits made from our Kriya initiation programmes, retreats and other occasional events are sent to Prajnana Mission who distribute funds to Balashram School and Prajnana Mission Health Centres.

#### **FINANCIAL REVIEW**

##### **Financial position**

Incoming resources increased from £27,920 in 2021 to £94,985 this year.

Total expenditure increased from £12,719 in 2021 to £46,607 for the current year.

The above factors resulted in a surplus of £77,464 for the current year against a surplus of £29,086 for the year ending 31 May 2021.

##### **Principal funding sources**

Donations and programme income have been used to assist with the company's charitable aims.

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Kriya Yoga UK does not have share capital governed by its Memorandum and Articles of Association dated 10th May 2007. It is registered as a charity with the Charity Commission.

The company received charitable status on 18 June 2007.

##### **Recruitment and appointment of new trustees**

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 May 2022

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06243130 (England and Wales)

##### **Registered Charity number**

1119701

##### **Registered office**

PO BOX 72328

Kriya Yoga UK

London

NW7 0JS

##### **Trustees**

Swami Prajnanananda Giri

M D Givert

A S Klein

Dr H Rampes

J S Baldock

N Mitra

##### **Independent Examiner**

Accura Accountants Ltd

Langley House

Park Road

East Finchley

London

N2 8EY

Approved by order of the board of trustees on 7 October 2022 and signed on its behalf by:

Dr H Rampes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KRIYA YOGA UK**

**Independent examiner's report to the trustees of Kriya Yoga UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Leighton  
Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

7 October 2022

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 May 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		94,985	27,920
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		46,607	12,719
<b>NET INCOME</b>		<u>48,378</u>	<u>15,201</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		29,086	13,885
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>77,464</u></u>	<u><u>29,086</u></u>

The notes form part of these financial statements

**KRIYA YOGA UK**

**STATEMENT OF FINANCIAL POSITION**  
**31 May 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	4	5,092	4,526
Debtors	5	-	4,200
Cash at bank		73,932	21,920
		<hr/>	<hr/>
		79,024	30,646
 <b>CREDITORS</b>			
Amounts falling due within one year	6	(1,560)	(1,560)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		77,464	29,086
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		77,464	29,086
		<hr/>	<hr/>
<b>NET ASSETS</b>		77,464	29,086
		<hr/>	<hr/>
<b>FUNDS</b>	7		
Unrestricted funds		77,464	29,086
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		77,464	29,086
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 October 2022 and were signed on its behalf by:

H Rampes - Trustee

## KRIYA YOGA UK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 May 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 month. They are therefore of the opinion that the charity is a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

##### **Trustees' expenses**

Expenses reimbursed by Kriya Yoga UK Limited:

Trustee Dr Hagen Rampes had expenses reimbursed by the charity to the value of £1,703 (2021: £422) for charity expenses. Trustee Neeraj Mitra had expenses reimbursed by the charity to the value of £723 (2021: £Nil) for charity expenses.

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 May 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

27,920

**EXPENDITURE ON**

**Charitable activities**

General

12,719

**NET INCOME**

15,201

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

13,885

**TOTAL FUNDS CARRIED FORWARD**

29,086

**4. STOCKS**

2022

2021

£

£

Book stock

5,092

4,526

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2022

2021

£

£

Prepayments

-

4,200

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2022

2021

£

£

Accrued expenses

1,560

1,560

**7. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	29,086	48,378	77,464
<b>TOTAL FUNDS</b>	<u>29,086</u>	<u>48,378</u>	<u>77,464</u>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 May 2022**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,985	(46,607)	48,378
	<u>94,985</u>	<u>(46,607)</u>	<u>48,378</u>
<b>TOTAL FUNDS</b>	<u><u>94,985</u></u>	<u><u>(46,607)</u></u>	<u><u>48,378</u></u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	13,885	15,201	29,086
	<u>13,885</u>	<u>15,201</u>	<u>29,086</u>
<b>TOTAL FUNDS</b>	<u><u>13,885</u></u>	<u><u>15,201</u></u>	<u><u>29,086</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,920	(12,719)	15,201
	<u>27,920</u>	<u>(12,719)</u>	<u>15,201</u>
<b>TOTAL FUNDS</b>	<u><u>27,920</u></u>	<u><u>(12,719)</u></u>	<u><u>15,201</u></u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

**KRIYA YOGA UK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 May 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,812	25,990
Gift aid	4,312	-
Programme & Balashram Trek Income	72,357	1,930
Book sales	1,504	-
	94,985	27,920
<b>Total incoming resources</b>	94,985	27,920
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	269	269
Telephone	51	-
Postage and stationery	698	296
Sundries	387	48
Venue and retreat Hire	15,690	-
Computer expenses	426	560
Prajnana Mission	10,000	10,000
Travel	584	144
Exchange rate	(4)	7
Book stock movement	(566)	(105)
Balashram Trek	10,876	-
Kriya Yoga, Austria	2,260	-
Kriya Yoga, Netherlands	4,218	-
	44,889	11,219
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	158	(30)
 <b>Governance costs</b>		
Accountancy fees	1,560	1,530
	46,607	12,719
<b>Total resources expended</b>	46,607	12,719
<b>Net income</b>	48,378	15,201

This page does not form part of the statutory financial statements

**KRIYA YOGA UK**

England & Wales - Charity number 1119701

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06243130 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119701**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021  
FOR  
KRIYA YOGA UK**

Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

# KRIYA YOGA UK

## CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 May 2021

	<b>Page</b>
<b>Report of the trustees</b>	1 to 2
<b>Independent examiner's report</b>	3
<b>Statement of financial activities</b>	4
<b>Statement of financial position</b>	5
<b>Notes to the financial statements</b>	6 to 8
<b>Detailed statement of financial activities</b>	9

# KRIYA YOGA UK

## REPORT OF THE TRUSTEES for the Year Ended 31 May 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity has been set up to 1) promote and advance the study and practice of Kriya Yoga to improve and uplift the spiritual, mental and physical well-being of sincere seekers of all faiths and beliefs who are thirsting for spiritual knowledge and 2) to provide relief to those who are sick or suffering.

#### Significant activities

To date we have focussed our efforts on helping the children of Hariharananda Balashram school in the Indian state of Odisha See link: hariharanandabalashram. The residential school was founded in 2004 with the support of Paramahansa Prajnanananda and Prajnana Mission to help disadvantaged children. The school named after the great master Paramahansa Hariharananda now provides for 564 children who receive quality care and education.

Each year forty children aged 4 to 5 from poor backgrounds are admitted. Balashram educates and nurtures students for higher studies and offers vocational and life skills training so that graduates are well-equipped to achieve their potential and to live happy and fulfilled lives.

Any profits made from our Kriya initiation programmes, retreats and other occasional events are sent to Prajnana Mission who distribute funds to Balashram School and Prajnana Mission Health Centres.

### FINANCIAL REVIEW

#### Financial position

Incoming resources increased from £19,368 in 2020 to £27,920 this year.

Total expenditure decreased from £26,232 in 2020 to £12,719 for the current year.

The above factors resulted in a surplus of £29,086 for the current year against a surplus of £13,885 for the year ending 31 May 2020.

#### Principal funding sources

Donations and programme income have been used to assist with the company's charitable aims.

#### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Kriya Yoga UK does not have share capital governed by its Memorandum and Articles of Association dated 10th May 2007. It is registered as a charity with the Charity Commission.

The company received charitable status on 18 June 2007.

#### Recruitment and appointment of new trustees

The trustees are elected by the members of the organisation at the Annual General meeting. The trustees have the power to co-opt persons with a particular skill to contribute to the company. It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

## KRIYA YOGA UK

### REPORT OF THE TRUSTEES for the Year Ended 31 May 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Risk management

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

06243130 (England and Wales)

##### Registered Charity number

1119701

##### Registered office

PO BOX 72328

Kriya Yoga UK

London

NW7 0JS

##### Trustees

Swami Prajnanananda Giri

M D Givert

A S Klein

M G Mannion (resigned 9.11.20)

Dr H Rampes

J S Baldock (appointed 5.11.20)

N Mitra (appointed 19.11.20)

##### Independent Examiner

Accura Accountants Ltd

Langley House

Park Road

East Finchley

London

N2 8EY

Approved by order of the board of trustees on 4 August 2021 and signed on its behalf by:



Dr H Rampes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KRIYA YOGA UK**

**Independent examiner's report to the trustees of Kriya Yoga UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Leighton  
Accura Accountants Ltd  
Langley House  
Park Road  
East Finchley  
London  
N2 8EY

4 August 2021

# KRIYA YOGA UK

## STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 May 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		27,920	19,368
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		12,719	26,232
<b>NET INCOME/(EXPENDITURE)</b>		15,201	(6,864)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		13,885	20,749
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,086</u>	<u>13,885</u>

The notes form part of these financial statements

# KRIYA YOGA UK

## STATEMENT OF FINANCIAL POSITION 31 May 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	4	4,526	4,421
Debtors	5	4,200	-
Cash at bank		21,920	10,514
		<u>30,646</u>	<u>14,935</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,560)	(1,050)
		<u>29,086</u>	<u>13,885</u>
<b>NET CURRENT ASSETS</b>			
		<u>29,086</u>	<u>13,885</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>29,086</u>	<u>13,885</u>
<b>NET ASSETS</b>			
		<u>29,086</u>	<u>13,885</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>29,086</u>	<u>13,885</u>
<b>TOTAL FUNDS</b>		<u>29,086</u>	<u>13,885</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2021 and were signed on its behalf by:



H Rampes - Trustee

The notes form part of these financial statements

# KRIYA YOGA UK

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 May 2021

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The trustees are of the opinion that the charity will receive incoming funds and structure its costs over the next 12 month. They are therefore of the opinion that the charity is a going concern.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

#### **Trustees' expenses**

Expenses reimbursed by Kriya Yoga UK Limited:

Trustee Dr Hagen Rampes and Mr M Mannion had expenses reimbursed by the charity to the value of £422 (2020: £242) and £Nil (2020: £395) respectively for charity expenses.

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 May 2021**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		19,368	
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		26,232	
		<hr/>	
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,864)</b>	
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>20,749</b>	
		<hr/>	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>13,885</b>	
		<hr/> <hr/>	
<b>4. STOCKS</b>			
	31.5.21	31.5.20	
	£	£	
Book stock	4,526	4,421	
	<hr/>	<hr/>	
<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	31.5.21	31.5.20	
	£	£	
Prepayments	4,200	-	
	<hr/>	<hr/>	
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	31.5.21	31.5.20	
	£	£	
Accrued expenses	1,560	1,050	
	<hr/>	<hr/>	
<b>7. MOVEMENT IN FUNDS</b>			
	At 1.6.20	Net movement in funds	At
	£	£	31.5.21
			£
<b>Unrestricted funds</b>			
General fund	13,885	15,201	29,086
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>13,885</b>	<b>15,201</b>	<b>29,086</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**KRIYA YOGA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 May 2021**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,920	(12,719)	15,201
	<u>27,920</u>	<u>(12,719)</u>	<u>15,201</u>
<b>TOTAL FUNDS</b>	<u>27,920</u>	<u>(12,719)</u>	<u>15,201</u>

**Comparatives for movement in funds**

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
<b>Unrestricted funds</b>			
General fund	20,749	(6,864)	13,885
	<u>20,749</u>	<u>(6,864)</u>	<u>13,885</u>
<b>TOTAL FUNDS</b>	<u>20,749</u>	<u>(6,864)</u>	<u>13,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,368	(26,232)	(6,864)
	<u>19,368</u>	<u>(26,232)</u>	<u>(6,864)</u>
<b>TOTAL FUNDS</b>	<u>19,368</u>	<u>(26,232)</u>	<u>(6,864)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2021.

**KRIYA YOGA UK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	25,990	7,604
Gift aid	-	2,523
Programme Income	1,930	8,563
Book sales	-	678
	<hr/>	<hr/>
	27,920	19,368
	<hr/>	<hr/>
<b>Total incoming resources</b>	27,920	19,368
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	269	258
Postage and stationery	296	270
Sundries	48	225
Book purchases	-	1,515
Hall Hire	-	7,353
Computer expenses	560	1,054
Prajnana Mission	10,000	16,000
Kriya Yoga Sterksel	-	2,496
Travel	144	321
Exchange rate	7	(1)
Book stock movement	(105)	(4,421)
	<hr/>	<hr/>
	11,219	25,070
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	(30)	52
 <b>Governance costs</b>		
Accountancy fees	1,530	1,110
	<hr/>	<hr/>
Total resources expended	12,719	26,232
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	15,201	(6,864)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements