

**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 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 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 Mittra (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

A handwritten signature in cursive script, appearing to read 'H Rampes', is positioned to the left of a vertical line.

**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

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
	Notes		
<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 £
	Notes		
<b>FIXED ASSETS</b>			
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>	10		
Unrestricted funds		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

- 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 26 February 2026 and were signed on its behalf by:



Dr 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 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>1,109</u>	<u>718</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:

31.5.25	31.5.24
<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>88,842</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	77,560
Other	719
	<u>78,279</u>
<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>38,770</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	2,279
	<u>5,404</u>
At 31 May 2025	<u>5,404</u>
<b>DEPRECIATION</b>	
At 1 June 2024	968
Charge for year	1,109
	<u>2,077</u>
At 31 May 2025	<u>2,077</u>
<b>NET BOOK VALUE</b>	
At 31 May 2025	<u>3,327</u>
At 31 May 2024	<u>2,157</u>

**8. STOCKS**

	31.5.25	31.5.24
	£	£
Book stock	5,081	6,891
	<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	1,680	1,632
	<u>1,987</u>	<u>2,673</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>49,333</u>	<u>21,360</u>	<u>70,693</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.