

Company Registration No. 06051565 (England and Wales)  
Registered Charity Number 1124041

**Yoga for Health and Education Trust  
Company limited by guarantee**

**Annual report and financial statements  
for the year ended 31 March 2024**

# Yoga for Health and Education Trust

## Company Information

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<b>Directors</b>	J. A. Skeggs M. Milne A Francis S Matchett J Robinson
<b>Company number</b>	06051565
<b>Registered office</b>	Phoenix Cottage Little Somerford Chiiipenham Wiltshire SN15 5JX
<b>Accountants</b>	B M Howarth Ltd West House King Cross Road Halifax West Yorkshire HX1 1EB

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# Yoga for Health and Education Trust

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**Yoga for Health and Education Trust**  
**Company limited by guarantee**

**Trustees' report**  
**for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024, The report is prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and 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 2015).

**Reference and Administrative Details**

**Registered Charity Number**

1124041

**Registered Office**

Phoenix Cottage

Little Somerford

Chippenham

Wiltshire

SN15 5JX

**Trustees**

June Skeggs

Mary M Milne

Alison Francis

Sara Jane Matchett

Jacqueline Robinson (Resigned 5 June 2024)

Gillian Ansty (Appointed 13 June 2024)

David Cosserat (Appointed 28 June 2024)

Philip Williams (Appointed 19 April 2024)

**Yoga for Health and Education Trust**  
**Company limited by guarantee**

**Trustees' report**  
**for the year ended 31 March 2024**

**Independent Examiner**

B. M. Howarth Ltd

West House

King Cross Road

Halifax

HX1 1EB

**Structure, Governance and Management**

The Trust was founded in 2007 and is governed by Articles of Association and Memorandum of Association. The Trust is a Company limited by Guarantee as well as a Charity. The Trust gained charitable status on 13th May 2008.

**Organisational Structure**

Trustees are unpaid volunteers, who are selected by reference to the skills and expertise they have, through a rigorous selection process, including application and interview. Some Trustees are co-opted. Trustees are members of the Board of Trustees, which meets a minimum of 4 times a year. They are all working Trustees and some have volunteers who work alongside them to support and develop the work of the Trust.

The Charity is organised as a membership. Membership is open to all parties who are interested in yoga internationally.

**Risk Management**

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

**Public Benefit**

The Trustees have regard for the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity.

**Yoga for Health and Education Trust**  
**Company limited by guarantee**

**Trustees' report**  
**for the year ended 31 March 2024**

**Objectives and Activities**

The principal activities and objects of the Yoga for Health and Education Trust are as follows:

To promote the benefits of Yoga for people of all abilities through the provision of regular inclusive events.

To provide quality Continuing Professional Development (CPD) events for qualified Yoga teachers to enable them to have the confidence to teach people of all abilities.

To organise accessible Yoga events in suitable venues.

To provide financial support to make YHET accessible events more affordable.

To provide regular retreats on the 'Subtle Energies of Yoga' for those wanting a deeper practice towards perceiving and connecting with the Higher Self, consciousness and the life force (prana) using well established yoga practices such as pranayama, pratyahara, dharana and dhyana et al.

*The Yoga for Health and Education Trust is a professional and unique organisation that values and nurtures everyone.*

Whilst providing a variety of courses and services, we remain open, supportive and true to the traditional principles of Yoga.

The uniqueness of the Trust lies in our experience of sharing Yoga with everybody, including those with a wide range of disabilities.



**Yoga for Health and Education Trust**  
**Company limited by guarantee**

**Trustees' report**  
**for the year ended 31 March 2024**

**Achievement and Performance**

The Trust has around 330 members and supporters, some of whom are yoga teachers. Efforts are continuing to attract new members with the use of social media and a further upgrade to the Trust's website. Members, supporters and non-members are invited to a variety of residential and online yoga events throughout the year using teachers from different backgrounds with a variety of experiences and strengths. All events are very well supported and offer gentle sessions as well as general yoga sessions working towards our aim of 'Yoga for All'. YHET also provides Special Focus Workshops which qualify as Continuing Professional Development for yoga teachers and experienced yoga practitioners to update their knowledge and experience.

All members have access to the YHET website, receive regular magazines each year, pay a reduced price for YHET run events, have access to advice and support when required and are able to volunteer to help the Trust develop and progress.

**Achievements 2023-2024**

The achievements of the Trust during the year to 31 March 2024:

As a charity we provided 13 online sessions via Zoom, including 9 hours of Special Focus Workshops on the Gunas and Patanjali's Yoga Sutra 1, for yoga teachers and experienced yoga practitioners. All of these sessions were provided free to members and non-members were able to attend one session or workshop without charge. The Trust was able to use a variety of teachers, some of whom have not previously taught for us; the different styles included general and gentle yoga, somatic yoga, yoga nidra, pranayama and meditation.

In addition, we held two successful residential weekends which were very well supported.

The Trust continued the search, throughout the United Kingdom, for suitable venues for events particularly for disabled people and wheelchair users, which seem to be scarce. We have found new venues which include facilities for disabled people although they are not specifically designed as such.

The Trust relies on income from membership and donations.

**Financial Review**

The income for the year was £26,120 (2023 £24,625) including donations of £7,724 (2023 £3,503). The expenditure for the year was £50,931 (2023 £28,443), leaving a deficit of £24,811 (2023 £3,818 deficit).

The expenditure for the year includes a payment for unclaimed Trustees Expenses which covers a period of several years.

**Yoga for Health and Education Trust**  
**Company limited by guarantee**

**Trustees' report**  
**for the year ended 31 March 2024**

**Reserves**

The Trust has finances invested in an Ethical Fixed Rate account for 12 months. This policy is monitored and reviewed by the Board of Trustees on a regular basis.

**Investment Policy**

The Board of Trustees have adopted a balanced investment policy to give income and long-term growth. The Trust uses ethical banking via the Co-Operative Bank for its ordinary account and the Charity bank for the investment account. All finances are invested in secure investment funds.

**Plans for the Future**

Continue the search for a venue/s suitable for wheelchair users and disabled people.

Continue to develop the number, locations and variety of events available for members.

Market the Trust more effectively, including articles and information, to raise awareness of the Trust and its work.

Increase membership and volunteers that can help develop and progress the Trust.

Continue to provide Special Focus Workshops for yoga teachers and serious students.

Continue to provide some yoga sessions, meditations and Special Focus Workshops via an online medium.

This Report was approved by the board of Trustees on 11 October 2024 and signed on its behalf:

**June Skeggs**

**Trustee**

**Alison Francis**

**Trustee**



## **Yoga for Health and Education Trust**

### **Accountants' report to the Board of Directors on the preparation of the unaudited statutory financial statements of Yoga for Health and Education Trust for the year ended 31 March 2024**

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In order to assist you to fulfil your duties under the Companies Act 2006, and in accordance with the Charities Act 2011, we have prepared for your approval the financial statements of Yoga for Health and Education Trust for the year ended 31 March 2024 set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors, as a body, in accordance with the terms of our engagement letter dated 4 September 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Yoga for Health and Education Trust and state those matters that we have agreed to state to the Board of Directors, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Yoga for Health and Education Trust has kept adequate accounting records in accordance with Section 130 of the Charities Act 2011, and to prepare accounts that give a true and fair view of the assets, liabilities, financial position and profit of Yoga for Health and Education Trust in accordance with the accounting records and to comply with the accounting requirements of the 2011 Act.  
You consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011).

We have not been instructed to carry out an audit or a review of the financial statements of Yoga for Health and Education Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**B M Howarth Ltd**  
**Chartered Accountants**  
**West House**  
**King Cross Road**  
**Halifax**  
**West Yorkshire**  
**HX1 1EB**

**11 October 2024**

# Yoga for Health and Education Trust

## Income and expenditure account for the year ended 31 March 2024

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		2024	2023
	Notes	£	£
<b>Incoming resources</b>			
Activities for generating funds		26,120	24,625
Charitable		(16,441)	(19,933)
Governance costs		(34,490)	(8,510)
		<u>          </u>	<u>          </u>
<b>Net incoming resources</b>	6	<u>(24,811)</u>	<u>(3,818)</u>

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# Yoga for Health and Education Trust

## Balance sheet as at 31 March 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	3	746		725	
Cash at bank and in hand		51,421		74,427	
		<u>52,167</u>		<u>75,152</u>	
<b>Creditors: amounts falling due within one year</b>	4	(8,806)		(6,980)	
<b>Net current assets</b>			<u>43,361</u>		<u>68,172</u>
<b>Funds</b>					
Income and expenditure account	6		<u>43,361</u>		<u>68,172</u>

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 11 October 2024 and are signed on its behalf by:

**J. A. Skeggs**  
Director

**A Francis**  
Director

**Company Registration No. 06051565**

# Yoga for Health and Education Trust

## Notes to the financial statements for the year ended 31 March 2024

### 1 Accounting policies

#### Company information

Yoga for Health and Education Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Phoenix Cottage, Little Somerford, Chiipenham, Wiltshire, SN15 5JX.

#### Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities : Statement of Recommended Practice, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### 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 accrual 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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	-	-



# Yoga for Health and Education Trust

## Notes to the financial statements (continued) for the year ended 31 March 2024

<b>3 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Service charges due	1	-
Other debtors	745	725
	<u>746</u>	<u>725</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	8,806	6,980
	<u>8,806</u>	<u>6,980</u>
<b>5 Members' liability</b>		
The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.		
<b>6 Income and expenditure account</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At the beginning of the year	68,172	71,990
Deficit for the year	(24,811)	(3,818)
At the end of the year	<u>43,361</u>	<u>68,172</u>
<b>7 Company information</b>		

Yoga for Health and Education Trust is a private company limited by guarantee incorporated in England and Wales

The registered office is Phoenix Cottage, Little Somerford, Chippenham, Wiltshire, SN15 5JX



**YOGA FOR HEALTH AND EDUCATION TRUST**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# Yoga for Health and Education Trust

## Detailed trading and income and expenditure account for the year ended 31 March 2024

		2024		2023
	£	£	£	£
<b>Incoming resources</b>				
Membership subscriptions		1,980		2,265
Donations		7,724		3,503
Yoga events income		15,185		18,533
Investment income		1,231		324
		<u>26,120</u>		<u>24,625</u>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Yoga event costs	16,441		19,933	
<b>Governance costs</b>				
Insurance	256		104	
Trustees travel expenses	472		-	
Repayment to trustee	13,225		-	
Accountancy	1,080		880	
Postage and stationery	254		306	
Advertising and social media	3,244		2,755	
Magazine costs	1,447		869	
Website and marketing	13,054		2,563	
Sundry expenses	1,458		1,033	
		<u>(50,931)</u>		<u>(28,443)</u>
<b>Net incoming resources</b>		<u>(24,811)</u>		<u>(3,818)</u>