

THE YOGA HEALING FOUNDATION

England & Wales - Charity number 1153094

Details

Other names	TRADITIONAL YOGA UK
Status	Registered
Legal form	Charitable company
Company number	08228677
Registered	2013-07-26
Register	View on the Charity Commission register

Contact

Address	12 Spencer Drive Midsomer Norton Radstock BA3 2DN
Phone	02036374977
Email	info@TRADITIONALYOGA.CO.UK
Website	WWW.TRADITIONALYOGA.CO.UK

Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY ARE:1.1.1 TO PROMOTE AND ADVANCE FOR THE PUBLIC BENEFIT THE STUDY AND PRACTICE OF TRADITIONAL YOGA (FOCUSSING ON HATHA YOGA AND RAJA YOGA) PARTICULARLY BUT NOT EXCLUSIVELY TO RESTORE AN UNDERSTANDING OF THE RELATIONSHIP BETWEEN THE DIFFERENT LIMBS OF YOGA AND PRESENT THIS KNOWLEDGE IN ITS ORIGINAL, WHOLE AND UNDILUTED PRACTICAL FORM FOR THE BENEFIT OF ALL YOGA PRACTITIONERS AND TEACHERS;1.1.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE PRACTICE OF AND RESEARCH INTO THE HEALING, PREVENTATIVE AND OTHER THERAPEUTIC EFFECTS OF YOGA (INCLUDING MEDITATION) AS A MEANS OF IMPROVING THE MENTAL, PHYSICAL AND SPIRITUAL HEALTH OF THE COMMUNITY AND TO PUBLISH THE USEFUL RESULTS OF ANY SUCH RESEARCH;1.1.3 TO PROMOTE MENTAL, PHYSICAL AND SPIRITUAL HEALTH FOR THE PUBLIC BENEFIT BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES, COURSES AND SERVICES FOR YOGA (INCLUDING MEDITATION) AND ALTERNATIVE THERAPIES;1.1.4 SUCH OTHER PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: The objectives of the charity are to protect, revive and disseminate original, undiluted and complete yogic knowledge (both theory and practice) in its purest form for the benefit of the public and public well-being in the UK and India.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- France
- Germany
- India
- Sweden
- Switzerland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£140,934	£154,658	-	-
2023-09-30	£134,884	£141,865	-	-
2022-09-30	£92,398	£132,405	-	-
2021-09-30	£198,577	£164,870	-	-
2020-09-30	£88,104	£68,390	-	-

Trustees

Name	Role	Appointed
ANNA BHUSHAN MA	Chair	2013-07-04
Anna Sadler		2021-06-16
Collette D'Arcy		2022-08-16
STEPHEN BRAUND MA		2013-07-04

THE YOGA HEALING FOUNDATION

England & Wales - Charity number 1153094

Accounts

Registered number
08228677

The Yoga Healing Foundation
Company Limited by Guarantee

Report and Financial Statements

30 September 2024

Charity number: 1153094

The Yoga Healing Foundation
Report and financial statements
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The Yoga Healing Foundation
Company Information

Registered charity name

The Yoga Healing Foundation

Charity number

1153094

Company registration number

08228677

Trustees

The trustees who served during the period were as follows:

Ms A Bhushan

Mr S Braund

Ms A Sadler

Ms C D'arcy

Independent Examiner

Mr Matthew Porter FCA

Haines Watts

Enterprise House

Timbrell Street

Trowbridge

BA14 8PL

Bankers

HSBC

15 Churchill Way

Cardiff

CF10 2HD

Registered office

12 Spencer Drive

Midsomer Norton

Radstock

BA3 2DN

The Yoga Healing Foundation

Registered number: 08228677

Charity number: 1153094

Trustees annual report

For the year ending 30 September 2024

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 30 September 2024.

Structure, governance and management

The charity is registered as a company limited by guarantee. Its charity number is 1153094. The company was incorporated on 25th September 2012 and obtained charitable status with effect from 9th June 2013. The trustees and teaching staff of the Yoga Healing Foundation work as volunteers for the charity and meet regularly to discuss progress and strategy.

Objectives and activities

The objectives of the charity are to protect, revive and disseminate original, undiluted and complete yogic knowledge (both theory and practice) in its purest form for the benefit of the public and public well-being in the UK and India

We deliver Traditional Yoga courses that range from beginner to advanced, to facilitate progressive practice on the path of yoga. Our purpose is to promote the study and practice of traditional yoga, advancing the education of the public in its healing, preventative and therapeutic effects, and promoting the mental, physical and spiritual health of the public. To these ends the trustees have taken care to reference the guidelines issued by the Charity Commission.

Yoga is the complete science of body and mind to establish health, happiness and peace. We value the preservation of standards in meditation teaching and our courses ground students in a clear understanding of what they are practicing and why, in order to gain maximum benefit.

The most significant benefits to the public, arising from the Charity's aims and activities, are:

1. Improved mental, physical and spiritual health, healing and development. All of the Charity's activities are directed for open access to everyone wishing to participate in the study and practice of yoga, regardless of cultural background, belief system/religion, age or socioeconomic status. The Charity's programs cater to people of all levels of ability and experience, from complete beginners to advanced practitioners/teachers. The Charity aims to directly benefit those who are not 'traditional' participators of yoga and meditation.
2. An increased public awareness of the ancient science of yoga, in terms of both practice and theory, including the traditional values of yoga in its completeness and in response to the growing commerciality and 'branding' of ancient yogic practices.
3. A revival of traditional knowledge (of both theory and practice) that is in danger of being forgotten, overlooked or lost.
4. An increased recognition and awareness of the benefits of yoga and support for further research into these benefits and publication of the results.
5. The opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices (particularly guidance in meditation).

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Trustees annual report

For the year ending 30 September 2024

6. To provide (in the longer-term) national coverage of fully trained (and under continuous development) 'approved' Yoga Healing Foundation / Traditional Yoga teachers, enhancing both public access (in geographic terms) but also the quality of education and teaching. We aim to provide wide access to the skilled guidance required to understand the deeper aspects of the yoga tradition and to be aware of its full breadth, particularly Raja Yoga (meditation).

We believe that an awareness of the original philosophical and ethical context is fundamental to a good understanding of yoga and meditation practice. We stay connected to the source, the lineage and the values that are essential to maintain the purity of the original techniques and benefit from them fully. They are not adapted, modified or decontextualized, yet they are secular, systematic and scientific.

Yoga teaches that the world is one family. Traditional Yoga welcomes all and does not discriminate on the basis of gender, race, age, sexual orientation, religion, socio-economic status or nationality. We are committed to providing equal opportunities to all and actively encourage wide participation.

Yoga is a tradition that has been passed down through generations of teachers in India and many practices and techniques are as yet unknown in the West and in mainstream yoga schools. Many of these practices are dying out and are increasingly difficult to access. Our aim is to protect the completeness of the yoga tradition and ensure that knowledge is not lost but rather revived for the benefit of practitioners and teachers.

We have an established connection to India, in order to guarantee its authenticity at source and as a means to safeguard the continuation of traditional knowledge in its original cultural setting for the benefit of future generations. We help to support the work of Yoga Healing Foundation India, with whom we have an established collaborative relationship. This collaboration aims to safeguard the continuation of high-quality traditional knowledge in its original cultural setting for the benefit of future generations and to tackle the rapidly growing level of lifestyle diseases in India.

The volunteers of the Yoga Healing Foundation are guided by the yogic principle of Seva. Seva, translated as selfless service is an important principle in the yoga tradition. It is based on the value of working for others without expectation of personal reward. Karma yoga, which means the 'path of action', helps us to develop the qualities of acceptance, gratitude, helpfulness and generosity. Karma yoga is described in the Bhagvad Gita as "wisdom in work." Their contribution is at the heart of the charity and enables our ongoing public service. Their work includes teaching, coordinating courses and events, marketing, logistics, transcribing, proof reading, mentoring and general administration.

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Achievements and performance

This financial year has seen the continued success of the online Yoga Teacher Training courses that began in response to the global pandemic. The impact of the online courses continues to exceed our original expectations and has continued to significantly increase public benefit through widening participation with greater opportunities for elderly, isolated and disabled people to access the teaching through wider geographical reach, direct access to the expertise of Dr. Kumar who resides in India, and in offering a wider range of topics covered on courses and in greater depth. This wider range has included the teaching of therapeutic yoga (kaya chikitsa), and a growing range of breathing exercises (pranayamas), in addition to more in-depth coverage of nutrition and healthy life-style advice. The Yoga teacher training courses spanning the financial year 23-24 have included three 4 month courses with in excess of 1500 students signing up for each course. The practice which began in 2021 to offer yoga teacher training courses free of charge has continued with every subsequent course throughout the current year, with participants encouraged to make a donation. The free courses encourage students on low incomes to participate and increase the diversity of participants on our courses, with students continuing to undertake these courses from across the world. Importantly, these courses continue to provide opportunities for those who have very little access to Yoga training opportunities. This continues to address one of our public benefit objectives, namely 'the opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices'.

The support offered by The Yoga Healing Foundation for the online Yoga Teacher Training courses has been financial and administrative, with our U.K. based volunteers also contributing their teaching expertise to guide and mentor students. In addition to charitable donations made to YHF India & YHF USA which looks after the course website and marketing, we have focused our support by paying for course related costs directly. A major proportion of our expenditure this year has been allocated to this and to publicity and marketing costs. This has enabled the online courses to reach individuals who are most well-suited for the very special training offered by Traditional Yoga and who are therefore most likely to draw the greatest benefit. Applicants from a diverse array of cultures, locations and socio-economic backgrounds apply for the free training courses and are then selected via a questionnaire and interview process. With a significant increase in student numbers, we have also committed to funding the design and administration of the organisational IT systems that enable the smooth running of the training courses. There was one retreat held in the Himalayas attended by over 100 Students and one in Karnataka also attended by over 100 students. We supported these retreats by covering some of the accommodation costs.

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Trustees annual report

For the year ending 30 September 2024

Future Plans

Core aims and plans for the coming year and future periods include planning for increased capacity at the retreats in India and ongoing support for the Online TTC run by Traditional Yoga in India.

The Yoga Healing Foundation is committed to continue to facilitate the online Yoga Teacher Training Courses through marketing, infrastructure, administration and mentoring support. The policy to offer free courses will continue as will the rigorous application process and support for those enrolled.

During 24-25 retreats are planned in Karnataka in South India and at Tabo monastery in the Himalayas. Provision is being made to be able to accommodate a greater number of students at each. The YHF UK intends to support these Yoga retreats directly by contributing to accommodation costs.

The Yoga Healing Foundation

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Trustees annual report

For the year ending 30 September 2024

Financial Review

The charity has raised over £140,000 in the year to 30 September 2024; a 4.6% increase on the previous year.

The main source of income has been through optional donations (80.4%) that are used to fund the charity's aims and objectives. Other income sources include reclaimed tax on donations which are eligible for gift aid (19.6%).

Analysis of expenditure shows that the charity spent £37,080 (23.98%) on course costs, £111,884 (72.34%) was donated to The Yoga Healing Foundation in India & America, £1,812 (1.2%) was spent on governance costs to include legal and accounting fees, insurance and training and 2.48% on other expenditure to include the design and printing of brochures, IT and communication, marketing and other administration costs. The low overheads for running the charity reflect the dedication of volunteers who continue to commit their time for free in order to support the charity and ensure that maximum funds can go to support our charitable aims.

A significant proportion of the charity's voluntary donations are donated to The Yoga Healing Foundation in India and America with whom the charity have an ongoing collaborative relationship and also to support bursaries. For the year ending September 2024, the total donated was £111,884, an increase of 43.79% from the previous year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of The Yoga Healing Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

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For the year ending 30 September 2024

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Signed on behalf of the trustees



Anna Bhushan
Trustee

Dated: 10-4-2025

The Yoga Healing Foundation
Registered number: 08228677
Charity number: 1153094

Independent examiner's report to the trustees of The Yoga Healing Foundation Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Respective responsibilities of trustees and examiner

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.

Signed: 
Name: Mr Matthew Porter FCA
Address: Haines Watts
Enterprise House
Timbrell Street
Trowbridge
BA14 8PL
Date: 22 April 2025

The Yoga Healing Foundation
Statement of Financial Activities
for the year ended 30 September 2024

	Notes	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income:	2			
Donations and legacies		140,934	140,934	134,884
Total income		<u>140,934</u>	<u>140,934</u>	<u>134,884</u>
Expenditure	3			
Cost of raising funds		37,080	37,080	19,162
Expenditure on charitable activities		115,766	115,766	101,395
Governance costs		1,812	1,812	21,308
Total expenditure		<u>154,658</u>	<u>154,658</u>	<u>141,865</u>
Net of expenditure over income and net movement in funds for the year		(13,724)	(13,724)	(6,981)
Reconciliation of funds				
Total Funds brought forward		65,640	65,640	72,621
Total Funds carried forward		<u>51,916</u>	<u>51,916</u>	<u>65,640</u>

**The Yoga Healing Foundation
Balance Sheet
as at 30 September 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	5	-	-
Current assets			
Debtors	6	20,817	24,691
Cash at bank and in hand		31,819	41,449
		<u>52,636</u>	<u>66,140</u>
Creditors: amounts falling due within one year	7	(720)	(500)
Net current assets		<u>51,916</u>	<u>65,640</u>
Total assets less current liabilities		<u>51,916</u>	<u>65,640</u>
Net assets		<u>51,916</u>	<u>65,640</u>
Funds			
Unrestricted funds	8	51,916	65,640
Total Funds		<u>51,916</u>	<u>65,640</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on 10-4-25 and signed on their behalf by:

Ms A Bhushan
Director
Company Registration Number: 08228677



**The Yoga Healing Foundation
Statement of Cash Flows
for the year ended 30 September 2024**

	Notes	2024 £	2023 £
Cash used in operating activities	10	<u>(9,630)</u>	<u>(22,301)</u>
Net increase in cash			
Cash at bank and in hand less overdrafts at 1 October		41,449	63,749
Cash at bank and in hand less overdrafts at 30 September		<u>31,819</u>	<u>41,449</u>
Consisting of:			
Cash at bank and in hand		<u>31,819</u>	<u>41,449</u>
		<u>31,819</u>	<u>41,449</u>

**The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2024**

1 Principle accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Donations	111,884	77,810
Project management and administration	-	20,000
Insurance	625	631
Bank charges	1,807	2,303
Advertising and marketing	1,403	592
IT and communications	47	59
	<u>115,766</u>	<u>101,395</u>
Governance costs		
Accountancy fees	1,812	1,308
Legal Fees and consultancy	-	20,000
	<u>1,812</u>	<u>21,308</u>
Total expenditure	<u>154,658</u>	<u>141,865</u>
4 Net incoming/(Outgoing) resources for the year	2024	2023
	£	£
This is stated after charging:		
Depreciation	<u>-</u>	<u>-</u>
5 Tangible fixed assets		Equipment
		£
Cost		
At 1st October 2023 and 30th September 2024		<u>5,734</u>
Depreciation		
At 1st October 2023		5,734
Charge for the year		-
At 30th September 2024		<u>5,734</u>
Net Book Value		
At 30 September 2024		<u>-</u>
At 30 September 2023		<u>-</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2024

6 Debtors	2024	2023
	£	£
Gift aid claims outstanding	15,817	19,641
Prepayments and accrued income	5,000	5,050
	<u>20,817</u>	<u>24,691</u>

7 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	720	500
	<u>720</u>	<u>500</u>

8 Movement in funds

	1st October 2023	Received in year	Utilised in year	30th September 2024
	£	£	£	£
Unrestricted funds				
General Funds	65,640	140,934	(154,658)	51,916
	<u>65,640</u>	<u>140,934</u>	<u>(154,658)</u>	<u>51,916</u>

9 Employee information	2024	2023
Average number of employees	-	-
Staff costs and emoluments	<u>-</u>	<u>-</u>

Trustees information

No remuneration or expenses were paid to the trustees during the year.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2024

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net Movement in funds	(13,724)	(6,981)
Adjustments for:		
(Increase)/Decrease in debtors	3,874	(15,820)
Increase/(Decrease) in creditors	220	500
Net Cash used in operating activities	<u>(9,630)</u>	<u>(22,301)</u>

11 Related party disclosures

There were no related party transactions for the year.

12 Company Limited by Guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the Company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.

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For the year ending 30 September 2023

We aim to provide wide access to the skilled guidance required to understand the deeper aspects of the yoga tradition and to be aware of its full breadth, particularly Raja Yoga (meditation).

We believe that an awareness of the original philosophical and ethical context is fundamental to a good understanding of yoga and meditation practice. We stay connected to the source, the lineage and the values that are essential to maintain the purity of the original techniques and benefit from them fully. They are not adapted, modified or decontextualized, yet they are secular, systematic and scientific.

Yoga teaches that the world is one family. Traditional Yoga welcomes all and does not discriminate on the basis of gender, race, age, sexual orientation, religion, socio-economic status or nationality. We are committed to providing equal opportunities to all and actively encourage wide participation.

Yoga is a tradition that has been passed down through generations of teachers in India and many practices and techniques are as yet unknown in the West and in mainstream yoga schools. Many of these practices are dying out and are increasingly difficult to access. Our aim is to protect the completeness of the yoga tradition and ensure that knowledge is not lost but rather revived for the benefit of practitioners and teachers.

We have an established connection to India, in order to guarantee its authenticity at source and as a means to safeguard the continuation of traditional knowledge in its original cultural setting for the benefit of future generations. We help to support the work of Yoga Healing Foundation India, with whom we have an established collaborative relationship. This collaboration aims to safeguard the continuation of high-quality traditional knowledge in its original cultural setting for the benefit of future generations and to tackle the rapidly growing level of lifestyle diseases in India.

The volunteers of the Yoga Healing Foundation are guided by the yogic principle of Seva. Seva, translated as selfless service is an important principle in the yoga tradition. It is based on the value of working for others without expectation of personal reward. Karma yoga, which means the 'path of action', helps us to develop the qualities of acceptance, gratitude, helpfulness and generosity. Karma yoga is described in the Bhagvad Gita as "wisdom in work." Their contribution is at the heart of the charity and enables our ongoing public service. Their work includes teaching, coordinating courses and events, marketing, logistics, transcribing, proof reading, mentoring new teachers and general administration.

The Yoga Healing Foundation
Registered number: 08228677
Charity number: 1153094

Trustees annual report
For the year ending 30 September 2023

Achievements and performance

This financial year has seen the continued success of the online Yoga Teacher Training courses that began in response to the global pandemic. The impact of the online courses continues to exceed our original expectations and has continued to significantly increase public benefit through widening participation with greater opportunities for elderly, isolated and disabled people to access the teaching through wider geographical reach, direct access to the expertise of Dr. Kumar who resides in India, and in offering a wider range of topics covered on courses and in greater depth. This wider range has included the teaching of therapeutic yoga (kaya chikitsa), and a growing range of breathing exercises (pranayamas), in addition to more in-depth coverage of nutrition and healthy life-style advice. The Yoga teacher training courses spanning the financial year 22-23 have included one 5 month course and two 4 month courses with in excess of 1500 students signing up for each course. The practice which began in 2021 to offer yoga teacher training courses free of charge has continued with every subsequent course throughout the current year, with participants encouraged to make a donation. The free courses encourage students on low incomes to participate and increase the diversity of participants on our courses, with students continuing to undertake these courses from across the world. Importantly, these courses continue to provide opportunities for those who have very little access to Yoga training opportunities. This continues to address one of our public benefit objectives, namely 'the opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices'.

The library of resources including practice sessions, original Yoga texts and ancient scriptures continues to expand, and is made available to students enrolled on the courses via the website. In addition to this a large library of practice and theory classes are available on YouTube to the general public.

In addition to the Yoga Teacher Training courses taught by Dr. Kumar, U.K. based teachers have also offered 30 minute online meditation classes twice a day on weekdays throughout the year on a donation basis. These are open to the general public.

The support offered by The Yoga Healing Foundation for the online Yoga Teacher Training courses has been financial and administrative, with our U.K. based volunteers also contributing their teaching expertise to guide and mentor trainee teachers. In addition to charitable donations made to YHF India & YHF USA which looks after the course website and marketing, we have focused our support by paying for course related costs directly. A major proportion of our expenditure this year has been allocated to this and to publicity and marketing costs, this has enabled the online courses to reach individuals who are most well-suited for the very special training offered by Traditional Yoga and who are therefore most likely to draw the greatest benefit. Applicants from a diverse array of cultures, locations and socio-economic backgrounds apply for the free training courses and are then selected via a questionnaire and interview process. With a significant increase in student numbers, we have also committed to funding the design and administration of the organisational IT systems that enable the smooth running of the training courses. There were 2 consecutive retreats held in the Himalayas attended by over 100 Students and one in Karnataka attended by 85 students. We supported these retreats by covering some of the accommodation costs.

The Yoga Healing Foundation
Registered number: 08228677
Charity number: 1153094

Trustees annual report
For the year ending 30 September 2023

Future Plans

Core aims and plans for the coming year and future periods include planning for increased capacity at the retreats in India and ongoing support for the Online TTC run by Traditional Yoga in India.

The Yoga Healing Foundation is committed to continue to facilitate the online Yoga Teacher Training Courses through marketing, infrastructure, administration and mentoring support. The policy to offer free courses will continue as will the rigorous application process and support for those enrolled.

During 23-24 retreats are planned in Karnataka in South India and at Tabo monastery in the Himalayas. Provision is being made to be able to accommodate a greater number of students at each. The YHF UK intends to support these Yoga retreats directly by contributing to accommodation costs.

After the successful publication of the traditional yoga text, Kapala Kurantaka Yogaha, we published a new book which includes the range of topics covered in the online training courses. 'The Angel and the Engine Driver' is a middle-grade illustrated fiction book which aims to attract a young audience by communicating yogic principles and wisdom in an accessible way, whilst maintaining an appeal to older audiences. We are working on another publication, a general survey of the teachings of traditional yoga and quotes many direct references to the traditional teachings as given by Dr Kumar.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2023

Financial Review

The charity has raised over £134,000 in the year to 30 September 2023; a 46% increase on the previous year.

The main source of income has been through optional donations (80.81%) that are used to fund the charity's aims and objectives. Other income sources include reclaimed tax on donations which are eligible for gift aid (19.19%).

Analysis of expenditure shows that the charity spent £19,162 (13.51%) on course costs and products for resale, £77,810 (54.85%) was donated to The Yoga Healing Foundation in India & America, £21,308 (15.02%) was spent on governance costs to include legal and accounting fees, insurance and training and 16.62% on other expenditure to include the design and printing of brochures, IT and communication, marketing and other administration costs. The low overheads for running the charity reflect the dedication of volunteers who continue to commit their time for free in order to support the charity and ensure that maximum funds can go to support our charitable aims.

A significant proportion of the charity's voluntary donations are donated to The Yoga Healing Foundation in India and America with whom the charity have an ongoing collaborative relationship and also to support bursaries. For the year ending September 2023, the total donated was £77,810, an increase of 80.12% from the previous year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of The Yoga Healing Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Yoga Healing Foundation

Registered number: 08228677

Charity number: 1153094

Trustees annual report

For the year ending 30 September 2023

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Signed on behalf of the trustees



22.5.2024

Anna Bhushan
Trustee

Dated:

The Yoga Healing Foundation
Registered number: 08228677
Charity number: 1153094

Independent examiner's report to the trustees of The Yoga Healing Foundation Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Respective responsibilities of trustees and examiner

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.

Signed: 
Name: Mr Matthew Porter FCA
Address: Haines Watts
Enterprise House
Timbrell Street
Trowbridge
BA14 8PL
Date: 5 June 2024

**The Yoga Healing Foundation
Statement of Financial Activities
for the year ended 30 September 2023**

	Notes	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income:	2			
Donations and legacies		134,884	134,884	53,975
Income from charitable activities:		-	-	38,423
Total income		<u>134,884</u>	<u>134,884</u>	<u>92,398</u>
Expenditure	3			
Cost of raising funds		19,162	19,162	39,812
Expenditure on charitable activities		101,395	101,395	68,939
Governance costs		21,308	21,308	23,654
Total expenditure		<u>141,865</u>	<u>141,865</u>	<u>132,405</u>
Net income/(expenditure) and net movement in funds for the year		(6,981)	(6,981)	(40,007)
Reconciliation of funds				
Total Funds brought forward		72,621	72,621	112,628
Total Funds carried forward		<u>65,640</u>	<u>65,640</u>	<u>72,621</u>

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

**The Yoga Healing Foundation
Balance Sheet
as at 30 September 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	5	-	-
Current assets			
Debtors	6	24,691	8,871
Cash at bank and in hand		41,449	63,750
		<u>66,140</u>	<u>72,621</u>
Creditors: amounts falling due within one year	7	(500)	-
Net current assets		<u>65,640</u>	<u>72,621</u>
Total assets less current liabilities		<u>65,640</u>	<u>72,621</u>
Net assets		<u>65,640</u>	<u>72,621</u>
Funds			
Unrestricted funds	8	65,640	72,621
Total Funds		<u>65,640</u>	<u>72,621</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on 1.6.24 and signed on their behalf by:

Ms A Bhushan
Director
Company Registration Number: 08228677



**The Yoga Healing Foundation
Statement of Cash Flows
for the year ended 30 September 2023**

	Notes	2023 £	2022 £
Cash used in operating activities	10	<u>(22,301)</u>	<u>(6,605)</u>
Net increase in cash			
Cash at bank and in hand less overdrafts at 1 October		63,749	70,355
Cash at bank and in hand less overdrafts at 30 September		<u>41,449</u>	<u>63,750</u>
Consisting of:			
Cash at bank and in hand		<u>41,449</u>	<u>63,750</u>
		<u>41,449</u>	<u>63,750</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2023

1 Principle accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Donations	77,810	43,198
Project management and administration	20,000	22,000
Insurance	631	650
Sundry expenses	-	1,054
Bank charges	2,303	1,049
Advertising and marketing	592	929
IT and communications	59	59
	<u>101,395</u>	<u>68,939</u>
 Governance costs		
Accountancy fees	1,308	1,654
Legal Fees and consultancy	20,000	22,000
	<u>21,308</u>	<u>23,654</u>
 Total expenditure	<u>141,865</u>	<u>132,405</u>
 4 Net incoming/(Outgoing) resources for the year	2023	2022
	£	£
This is stated after charging:		
Depreciation	<u>-</u>	<u>-</u>
 5 Tangible fixed assets		Equipment
		£
 Cost		
At 1st October 2022 and 30th September 2023		<u>5,734</u>
 Depreciation		
At 1st October 2022		5,734
Charge for the year		<u>-</u>
At 30th September 2023		<u>5,734</u>
 Net Book Value		
At 30 September 2023		<u>-</u>
At 30 September 2022		<u>-</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2023

6 Debtors	2023	2022
	£	£
Gift aid claims outstanding	19,641	8,871
Prepayments and accrued income	5,050	-
	<u>24,691</u>	<u>8,871</u>

7 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	500	-
	<u>500</u>	<u>-</u>

8 Movement in funds

	1st October 2022	Received in year	Utilised in year	30th September 2023
	£	£	£	£
Unrestricted funds				
General Funds	72,621	134,884	(141,865)	65,640
	<u>72,621</u>	<u>134,884</u>	<u>(141,865)</u>	<u>65,640</u>

9 Employee information	2023	2022
Average number of employees	-	-
Staff costs and emoluments	-	-
	<u>-</u>	<u>-</u>

Trustees information

No remuneration or expenses were paid to the trustees during the year.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2023

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net Movement in funds	(6,981)	(40,007)
Adjustments for:		
(Increase)/Decrease in stock	-	34,506
(Increase)/Decrease in debtors	(15,820)	3,573
Increase/(Decrease) in creditors	500	(4,677)
Net Cash used in operating activities	<u>(22,301)</u>	<u>(6,605)</u>

11 Related party disclosures

There were no related party transactions for the year.

12 Company Limited by Guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the Company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.

THE YOGA HEALING FOUNDATION

England & Wales - Charity number 1153094

Accounts

Registered number
08228677

The Yoga Healing Foundation
Company Limited by Guarantee

Report and Financial Statements

30 September 2022

Charity number: 1153094

The Yoga Healing Foundation
Report and financial statements
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**The Yoga Healing Foundation
Company Information**

Registered charity name
The Yoga Healing Foundation

Charity number
1153094

Company registration number
08228677

Trustees

The trustees who served during the period were as follows:

Ms A Bhushan	
Mr S Braund	
Mrs J Bhushan	(resigned 12th August 2022)
Ms A Sadler	
Ms C D'arcy	(appointed 16th August 2022)

Independent Examiner

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
Bath
BA3 2DN

Bankers

HSBC
15 Churchill Way
Cardiff
CF10 2HD

Registered office

12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

The Yoga Healing Foundation

Registered number:

08228677

Charity number:

1153094

Independent examiner's report to the trustees of The Yoga Healing Foundation Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Respective responsibilities of trustees and examiner

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').

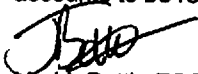
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

Date: 5/6/2023

The Yoga Healing Foundation

Registered number: 08228677

Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 30 September 2022.

Structure, governance and management

The charity is registered as a company limited by guarantee. Its charity number is 1153094. The company was incorporated on 25th September 2012 and obtained charitable status with effect from 9th June 2013. The trustees and teaching staff of the Yoga Healing Foundation work as volunteers for the charity and meet regularly to discuss progress and strategy.

Objectives and activities

The objectives of the charity are to protect, revive and disseminate original, undiluted and complete yogic knowledge (both theory and practice) in its purest form for the benefit of the public and public well-being in the UK and India.

We deliver Traditional Yoga courses that range from beginner to advanced, to facilitate progressive practice on the path of yoga. Our purpose is to promote the study and practice of traditional yoga, advancing the education of the public in its healing, preventative and therapeutic effects, and promoting the mental, physical and spiritual health of the public. To these ends the trustees have taken care to reference the guidelines issued by the Charity Commission.

Yoga is the complete science of body and mind to establish health, happiness and peace. We value the preservation of standards in meditation teaching and our courses ground students in a clear understanding of what they are practicing and why, in order to gain maximum benefit.

The most significant benefits to the public, arising from the Charity's aims and activities, are:

1. Improved mental, physical and spiritual health, healing and development. All of the Charity's activities are directed for open access to everyone wishing to participate in the study and practice of yoga, regardless of cultural background, belief system/religion, age or socioeconomic status. The Charity's programs cater to people of all levels of ability and experience, from complete beginners to advanced practitioners/teachers. The Charity aims to directly benefit those who are not 'traditional' participants of yoga and meditation.
2. An increased public awareness of the ancient science of yoga, in terms of both practice and theory, including the traditional values of yoga in its completeness and in response to the growing commerciality and 'branding' of ancient yogic practices.
3. A revival of traditional knowledge (of both theory and practice) that is in danger of being forgotten, overlooked or lost.
4. An increased recognition and awareness of the benefits of yoga and support for further research into these benefits and publication of the results.
5. The opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices (particularly guidance in meditation).
6. To provide (in the longer-term) national coverage of fully trained (and under continuous development) 'approved' Yoga Healing Foundation / Traditional Yoga teachers, enhancing both public access (in geographic terms) but also the quality of education and teaching.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

We aim to provide wide access to the skilled guidance required to understand the deeper aspects of the yoga tradition and to be aware of its full breadth, particularly Raja Yoga (meditation).

We believe that an awareness of the original philosophical and ethical context is fundamental to a good understanding of yoga and meditation practice. We stay connected to the source, the lineage and the values that are essential to maintain the purity of the original techniques and benefit from them fully. They are not adapted, modified or decontextualized, yet they are secular, systematic and scientific.

Yoga teaches that the world is one family. Traditional Yoga welcomes all and does not discriminate on the basis of gender, race, age, sexual orientation, religion, socio-economic status or nationality. We are committed to providing equal opportunities to all and actively encourage wide participation.

Yoga is a tradition that has been passed down through generations of teachers in India and many practices and techniques are as yet unknown in the West and in mainstream yoga schools. Many of these practices are dying out and are increasingly difficult to access. Our aim is to protect the completeness of the yoga tradition and ensure that knowledge is not lost but rather revived for the benefit of practitioners and teachers.

We have an established connection to India, in order to guarantee its authenticity at source and as a means to safeguard the continuation of traditional knowledge in its original cultural setting for the benefit of future generations. We help to support the work of Yoga Healing Foundation India, with whom we have an established collaborative relationship. This collaboration aims to safeguard the continuation of high-quality traditional knowledge in its original cultural setting for the benefit of future generations and to tackle the rapidly growing level of lifestyle diseases in India.

The volunteers of the Yoga Healing Foundation are guided by the yogic principle of Seva. Seva, translated as selfless service is an important principle in the yoga tradition. It is based on the value of working for others without expectation of personal reward. Karma yoga, which means the 'path of action', helps us to develop the qualities of acceptance, gratitude, helpfulness and generosity. Karma yoga is described in the Bhagavad Gita as "wisdom in work." Their contribution is at the heart of the charity and enables our ongoing public service. Their work includes teaching, coordinating courses and events, marketing, logistics, transcribing, proof reading, mentoring new teachers and general administration.

The Yoga Healing Foundation

Registered number: 08228677

Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

Achievements and performance

This financial year has seen the continued success of the online Yoga Teacher Training courses that began in response to the global pandemic. The impact of the online courses continues to exceed our original expectations and has continued to significantly increase public benefit through widening participation with greater opportunities for elderly, isolated and disabled people to access the teaching through wider geographical reach, direct access to the expertise of Dr. Kumar who resides in India, and in offering a wider range of topics covered on courses and in greater depth. This wider range has included the teaching of therapeutic yoga (kaya chikitsa), and a growing range of breathing exercises (pranayamas), in addition to more in-depth coverage of nutrition and healthy life-style advice. The Yoga teacher training courses spanning the financial year 21-22 have included one 6 month course, one 4 month course and one 3 month course with 1866 attendees in total, an increase of approximately 10% on the previous year. The practice which began last year to offer yoga teacher training courses free of charge has continued with every subsequent course throughout the current year, with participants encouraged to make a donation. The free courses encourage students on low incomes to participate and increase the diversity of participants on our courses, with students continuing to undertake these courses from across the world. Importantly, these courses continue to provide opportunities for those who have very little access to Yoga training opportunities. This continues to address one of our public benefit objectives, namely 'the opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices'.

The library of resources including practice sessions, original Yoga texts and ancient scriptures continues to expand, and is made available to students enrolled on the courses via the website. In addition to this a large library of practice and theory classes are available on YouTube to the general public.

In addition to the Yoga Teacher Training courses taught by Dr. Kumar, U.K. based teachers have also offered 30 minute online meditation classes twice a day on weekdays throughout the year on a donation basis. In-person provision of Yoga and meditation teaching has been focused in Liverpool with additional classes and short courses having been offered in Cornwall to the general public.

The support offered by The Yoga Healing Foundation for the online Yoga Teacher Training courses has been financial and administrative, with our U.K. based volunteers also contributing their teaching expertise to guide and mentor trainee teachers. In addition to charitable donations made to YHF India & YHF USA which looks after the course website and marketing, we have focused our support by paying for course related costs directly. A major proportion of our expenditure this year has been allocated to publicity and marketing costs, this has enabled the online courses to reach individuals who are most well-suited for the very special training offered by Traditional Yoga and who are therefore most likely to draw the greatest benefit. Applicants from a diverse array of cultures, locations and socio-economic backgrounds apply for the free training courses and are then selected via a questionnaire and interview process. With a significant increase in student numbers, we have also committed to funding the design and administration of the organisational IT systems that enable the smooth running of the training courses.

In order to facilitate a more economic provision, the system for the trading of specialist health products shifted at the beginning of the current financial year. This provision, which was developed in response to the pandemic was handed over to Yoga Healing Foundation of America in October 2021, the Trustees having taken the decision to concentrate on our core focus on education.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

Future Plans

Core aims and plans for the coming year and future periods include planning for the first retreat in UK since the Pandemic for summer 2023; ongoing support for Online TTC run by Traditional Yoga in India.

The Yoga Healing Foundation is committed to continue to facilitate the online Yoga Teacher Training Courses through marketing, infrastructure, administration and mentoring support. The policy to offer free courses will continue as will the rigorous application process and support for those enrolled.

During 20-21 a retreat took place in the Himalayas which was attended by 150 students. Next year The YHF UK intends to support this Yoga retreat directly by contributing to accommodation costs. In the new year a Yoga retreat is being organised to take place in Karnataka, in south central India which YHF UK also intends to support through contributing to accommodation costs.

After the successful publication of the traditional yoga text, Kapala Kurantaka Yogaha last year, we will begin work on two new publications to include the range of topics covered in the online training courses. One of these publications, 'The Angel and the Engine Driver' is a middle-grade illustrated fiction book which aims to attract a young audience by communicating yogic principles and wisdom in an accessible way, whilst maintaining an appeal to older audiences. This book is due to be published early next year. The second book is a general survey of the teachings of traditional yoga and quotes many direct references to the traditional teachings as given by Dr Kumar.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

Financial Review

The charity has raised over £92,000 in the year to September 2022; a 53% decrease on the previous year.

The main source of income has been through optional donations (58.4%) that are used to fund the charity's aims and objectives and product sales (31%) which cover the charity's overheads. Other income sources include reclaimed tax on donations which are eligible for gift aid (10.6%). A proportion of the charity's donations benefit from gift aid which has been forecast to be c £6,000 in the year to September 2022.

Analysis of expenditure shows that the charity spent £39,812 (30.1%) on course costs and products for resale, £43,198 (32.6%) was donated to The Yoga Healing Foundation in India & America, £23,654 (17.9%) was spent on governance costs to include legal and accounting fees, insurance and training and 49.5% on other expenditure to include the design and printing of brochures, IT and communication, marketing and other administration costs. The low overheads for running the charity reflect the dedication of volunteers who continue to commit their time for free in order to support the charity and ensure that maximum funds can go to support our charitable aims.

A significant proportion of the charity's voluntary donations are donated to The Yoga Healing Foundation in India and America with whom the charity have an ongoing collaborative relationship and also to support bursaries. For the year ending September 2022, the total donated was £43,198, an increase of 185.8% from the previous year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of The Yoga Healing Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2022

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Signed on behalf of the trustees



Anna Bhushan
Trustee

Dated: 25th May 2023

**The Yoga Healing Foundation
Statement of Financial Activities
for the year ended 30 September 2022**

	Notes	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income:	2			
Donations and legacies		53,975	53,975	81,280
Income from charitable activities:		38,423	38,423	117,297
Total income		92,398	92,398	198,577
Expenditure	3			
Cost of raising funds		39,812	39,812	84,977
Expenditure on charitable activities		68,939	68,939	67,255
Governance costs		23,654	23,654	12,638
Total expenditure		132,405	132,405	164,870
Net Income/(expenditure) and net movement in funds for the year		(40,007)	(40,007)	33,707
Reconciliation of funds				
Total Funds brought forward		112,628	112,628	78,922
Total Funds carried forward		72,621	72,621	112,628

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

**The Yoga Healing Foundation
Balance Sheet
as at 30 September 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	5	-	-
Current assets			
Stock		-	34,506
Debtors	6	8,871	12,444
Cash at bank and in hand		63,750	70,355
		<u>72,621</u>	<u>117,305</u>
Creditors: amounts falling due within one year	7	-	(4,677)
Net current assets		<u>72,621</u>	<u>112,628</u>
Total assets less current liabilities		<u>72,621</u>	<u>112,628</u>
Net assets		<u>72,621</u>	<u>112,628</u>
Funds			
Unrestricted funds	8	72,621	112,628
Total Funds		<u>72,621</u>	<u>112,628</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on...25/5/23... and signed on their behalf by:

Ms A Bhushan
Director
Company Registration Number: 08228677



**The Yoga Healing Foundation
Statement of Cash Flows
for the year ended 30 September 2022**

	Notes	2022 £	2021 £
Cash used in operating activities	10	<u>(6,605)</u>	<u>(13,383)</u>
Net increase in cash			
Cash at bank and in hand less overdrafts at 1 October		70,354	83,738
Cash at bank and in hand less overdrafts at 30 September		<u>63,750</u>	<u>70,355</u>
Consisting of:			
Cash at bank and in hand		<u>63,750</u>	<u>70,354</u>
		<u>63,750</u>	<u>70,354</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2022

1 Principle accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Donations	43,198	15,117
Project management and administration	22,000	-
Insurance	650	894
Sundry expenses	1,054	2,561
Bank charges	1,049	3,216
Advertising and marketing	929	44,854
IT and communications	59	613
	<u>68,939</u>	<u>67,255</u>
Governance costs		
Accountancy fees	1,654	1,638
Legal Fees and consultancy	22,000	11,000
	<u>23,654</u>	<u>12,638</u>
Total expenditure	<u>132,405</u>	<u>164,870</u>
4 Net Incoming/(Outgoing) resources for the year	2022	2021
	£	£
This is stated after charging:		
Depreciation	<u>-</u>	<u>-</u>
5 Tangible fixed assets		Equipment
		£
Cost		
At 1st October 2021 and 30th September 2022		<u>5,734</u>
Depreciation		
At 1st October 2021		5,734
Charge for the year		-
At 30th September 2022		<u>5,734</u>
Net Book Value		
At 30 September 2022		<u>-</u>
At 30 September 2021		<u>-</u>

**The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2022**

6 Debtors	2022	2021
	£	£
Gift aid claims outstanding	8,871	12,444
	<u>8,871</u>	<u>12,444</u>

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	-	662
Trade creditors	-	4,015
	<u>-</u>	<u>4,677</u>

8 Movement in funds

	1st October 2021	Received in year	Utilised in year	30th September 2022
	£	£	£	£
Unrestricted funds				
General Funds	112,628	92,398	(132,405)	72,621
	<u>112,628</u>	<u>92,398</u>	<u>(132,405)</u>	<u>72,621</u>

9 Employee information	2022	2021
Average number of employees		
Project management and administration - Part time	-	-
Staff costs and emoluments	<u>-</u>	<u>-</u>

Trustees Information

No remuneration or expenses were paid to the trustees during the year.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2022

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net Movement in funds	(40,007)	33,707
Adjustments for:		
Depreciation	-	-
(Increase)/Decrease in stock	34,506	(33,916)
(Increase)/Decrease in debtors	3,573	(11,465)
Increase/(Decrease) in creditors	(4,677)	(1,709)
Net Cash used in operating activities	<u>(6,605)</u>	<u>(13,383)</u>

11 Related party disclosures

There were no related party transactions for the year.

12 Company Limited by Guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the Company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.

THE YOGA HEALING FOUNDATION

England & Wales - Charity number 1153094

Accounts

Registered number
08228677

The Yoga Healing Foundation
Company Limited by Guarantee

Report and Financial Statements

30 September 2021

Charity number: 1153094



The Yoga Healing Foundation
Report and financial statements
Contents

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**The Yoga Healing Foundation
Company Information**

Registered charity name
The Yoga Healing Foundation

Charity number
1153094

Company registration number
08228677

Trustees
The trustees who served during the period were as follows:

Ms A Bhushan
Mr S Braund
Mrs J Bhushan
Ms A Sadler

(appointed 16th June 2021)

Independent Examiner
Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
Bath
BA3 2DN

Bankers
HSBC
15 Churchill Way
Cardiff
CF10 2HD

Principal office
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

Registered office
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

The Yoga Healing Foundation

Registered number:

08228677

Charity number:

1153094

Independent examiner's report to the trustees of The Yoga Healing Foundation

I report on the accounts of the company for the year ended 30th September 2021, which are set out on pages 3 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

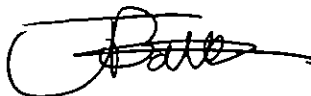
In connection with my examination, no matter has come to my attention:

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

- a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice - Accounting and Reporting by Charities have not been met;
- or

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

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN



Date:

10th May 2022

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 30 September 2021.

Structure, governance and management

The charity is registered as a company limited by guarantee. Its charity number is 1153094. The company was incorporated on 25th September 2012 and obtained charitable status with effect from 9th June 2013. The trustees and teaching staff of the Yoga Healing Foundation work as volunteers for the charity and meet regularly to discuss progress and strategy.

Objectives and activities

The objectives of the charity are to protect, revive and disseminate original, undiluted and complete yogic knowledge (both theory and practice) in its purest form for the benefit of the public and public well-being in the UK and India.

We deliver Traditional Yoga courses that range from beginner to advanced, to facilitate progressive practice on the path of yoga. Our purpose is to promote the study and practice of traditional yoga, advancing the education of the public in its healing, preventative and therapeutic effects, and promoting the mental, physical and spiritual health of the public. To these ends the trustees have taken care to reference the guidelines issued by the Charity Commission.

Yoga is the complete science of body and mind to establish health, happiness and peace. We value the preservation of standards in meditation teaching and our courses ground students in a clear understanding of what they are practicing and why, in order to gain maximum benefit.

The most significant benefits to the public, arising from the Charity's aims and activities, are:

1. Improved mental, physical and spiritual health, healing and development. All of the Charity's activities are directed for open access to everyone wishing to participate in the study and practice of yoga, regardless of cultural background, belief system/religion, age or socioeconomic status. The Charity's programs cater to people of all levels of ability and experience, from complete beginners to advanced practitioners/teachers. The Charity aims to directly benefit those who are not 'traditional' participators of yoga and meditation.
2. An increased public awareness of the ancient science of yoga, in terms of both practice and theory, including the traditional values of yoga in its completeness and in response to the growing commerciality and 'branding' of ancient yogic practices.
3. A revival of traditional knowledge (of both theory and practice) that is in danger of being forgotten, overlooked or lost.
4. An increased recognition and awareness of the benefits of yoga and support for further research into these benefits and publication of the results.
5. The opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices (particularly guidance in meditation).
6. To provide (in the longer-term) national coverage of fully trained (and under continuous development) 'approved' Yoga Healing Foundation / Traditional Yoga teachers, enhancing both public access (in geographic terms) but also the quality of education and teaching.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

We aim to provide wide access to the skilled guidance required to understand the deeper aspects of the yoga tradition and to be aware of its full breadth, particularly Raja Yoga (meditation).

We believe that an awareness of the original philosophical and ethical context is fundamental to a good understanding of yoga and meditation practice. We stay connected to the source, the lineage and the values that are essential to maintain the purity of the original techniques and benefit from them fully. They are not adapted, modified or decontextualized, yet they are secular, systematic and scientific.

Yoga teaches that the world is one family. Traditional Yoga welcomes all and does not discriminate on the basis of gender, race, age, sexual orientation, religion, socio-economic status or nationality. We are committed to providing equal opportunities to all and actively encourage wide participation.

Yoga is a tradition that has been passed down through generations of teachers in India and many practices and techniques are as yet unknown in the West and in mainstream yoga schools. Many of these practices are dying out and are increasingly difficult to access. Our aim is to protect the completeness of the yoga tradition and ensure that knowledge is not lost but rather revived for the benefit of practitioners and teachers.

We have an established connection to India, in order to guarantee its authenticity at source and as a means to safeguard the continuation of traditional knowledge in its original cultural setting for the benefit of future generations. We help to support the work of Yoga Healing Foundation India, with whom we have an established collaborative relationship. This collaboration aims to safeguard the continuation of high quality traditional knowledge in its original cultural setting for the benefit of future generations and to tackle the rapidly growing level of lifestyle diseases in India.

The volunteers of the Yoga Healing Foundation are guided by the yogic principle of Seva. Seva, translated as selfless service is an important principle in the yoga tradition. It is based on the value of working for others without expectation of personal reward. Karma yoga, which means the 'path of action', helps us to develop the qualities of acceptance, gratitude, helpfulness and generosity. Karma yoga is described in the Bhagavad Gita as "wisdom in work." Their contribution is at the heart of the charity and enables our ongoing public service. Their work includes teaching, coordinating courses and events, marketing, logistics, transcribing, proof reading, mentoring new teachers and general administration.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

Achievements and performance

Over the course of this financial year the key focus of The Yoga Healing Foundation has been to continue to support the great success of the online Yoga Teacher Training courses that began in response to the global pandemic. The impact of the online courses has exceeded expectations and significantly increased public benefit by widening participation with greater opportunities for elderly, isolated and disabled people to access the teaching; wider geographical reach; direct access to the expertise of Dr Kumar who resides in India; offering a wider range of topics covered on courses and in greater depth. The Yoga teacher training courses spanning this period have included two 5 month courses and one 3 month course, with 1685 attendees in total. The latter course that ran from 1st July to 1st December was the first yoga teacher training course to be offered completely free of charge encouraging students on low incomes to participate and increase diversity on our courses. This course was highly publicised and attracted students from all over the U.K., India and many other countries, including from areas which have very little access to Yoga training opportunities. This particularly addresses one of our public benefit objectives, namely 'the opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices'.

An expanding library of resources including practice sessions, original Yoga texts and ancient scriptures have been made available to students enrolled on the courses via the website. In addition to this a large library of practice and theory classes are available on Youtube to the general public.

In addition to the Yoga Teacher Training courses taught by Dr. Kumar, from U.K. based teachers we have also offered 30 minute online meditation classes twice a day on weekdays throughout the year on a donation basis. In-person provision of Yoga and meditation teaching has been focused in Liverpool with additional classes and short courses being offered in Cornwall to the general public. The number of in-person courses being run overall has reduced due to lower student numbers in response to Covid, and to enable our U.K. based volunteer teachers to focus their efforts on interviewing and mentoring large numbers of trainee Yoga teachers on the online courses.

The support offered by The Yoga Healing Foundation for the online Yoga Teacher Training courses has been financial and administrative, with our U.K. based volunteers also contributing their teaching expertise to guide and mentor trainee teachers. In addition to charitable donations made to YHF India, we have focused on paying for course related costs directly. A major proportion of our expenditure this year has been allocated to publicity and marketing costs, this has enabled the online courses to reach individuals who are most well-suited for the very special training offered by Traditional Yoga and who will therefore draw the most benefit. Applicants from a diverse array of cultures, locations and socio-economic backgrounds apply for the free training courses and are then selected via a questionnaire and interview. With a significant increase in student numbers, we have also committed to funding the design and administration of the organisational systems that enable the smooth running of the training courses with £11,000 dedicated to these important structural developments this year.

This year a great deal of volunteer time and effort was successfully put towards the trading of specialist health products in order to meet demand, raise funds and contribute to the health and immunity of students in the U.K. and Europe. This provision was developed in response to the pandemic. However at this stage, in order to maintain our established focus on education, the Trustees have taken the decision to cease trading in October 2021 and transfer this activity to Yoga Healing Foundation USA.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

Future Plans

The Yoga Healing Foundation is committed to continue to facilitate the online Yoga Teacher Training Courses through marketing, infrastructure, administration and mentoring support. The policy to offer free courses will continue as will the rigorous application process and support for those enrolled. Next summer we will offer our first online meditation teacher training program.

We plan to invest in the development of a Yoga Studio in central Liverpool where many of our dedicated volunteers and students are based. This will serve as a community hub and administrative office.

We plan to cease the trading of health products from October 2021 in order to focus on our core educational objectives.

After the successful publication of Kapala Kurantaka last year, we will begin work on two new publications to include the range of topics covered in the online training courses.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

Financial Review

The charity has raised over £198,000 in the year to September 2021; a 125% increase on the previous year.

The main source of income has been through optional donations (34.3%) that are used to fund the charity's aims and objectives and product sales (59.9%) which cover the charity's overheads. Other income sources include reclaimed tax on donations which are eligible for gift aid (6.6%). A proportion of the charity's donations benefit from gift aid which has been forecast to be c £6,000 in the year to September 2022.

Analysis of expenditure shows that the charity spent £84,977 (51.5%) on course costs and products for resale, £15,117 (9.2%) was donated to The Yoga Healing Foundation in India, £12,638 (7.6%) was spent on governance costs to include legal and accounting fees, insurance and training and 31.7% on other expenditure to include the design and printing of brochures, IT and communication, marketing and other administration costs. The low overheads for running the charity reflect the dedication of volunteers who continue to commit their time for free in order to support the charity and ensure that maximum funds can go to support our charitable aims.

A significant proportion of the charity's voluntary donations are donated to The Yoga Healing Foundation in India with whom the charity have an ongoing collaborative relationship and also to support bursaries. For the year ending September 2021, the total donated to India was £15,117, an increase of 121.8% from the previous year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of The Yoga Healing Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2021

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Signed on behalf of the trustees



Anna Bhushan
Trustee

Dated: 10.5.22

**The Yoga Healing Foundation
Statement of Financial Activities
for the year ended 30 September 2021**

	Notes	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income:	2			
Donations and legacies		81,280	81,280	55,728
Income from charitable activities:		117,297	117,297	32,376
Total income		198,577	198,577	88,104
Expenditure	3			
Cost of raising funds		84,977	84,977	46,247
Expenditure on charitable activities		67,255	67,255	19,937
Governance costs		12,638	12,638	2,206
Total expenditure		164,870	164,870	68,390
Net Income/(expenditure) and net movement in funds for the year		33,707	33,707	19,714
Reconciliation of funds				
Total Funds brought forward		78,922	78,922	59,209
Total Funds carried forward		112,629	112,629	78,922

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

**The Yoga Healing Foundation
Balance Sheet
as at 30 September 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	5	-	-
Current assets			
Stock		34,506	590
Debtors	6	12,444	979
Cash at bank and in hand		70,356	83,739
		<u>117,306</u>	<u>85,308</u>
Creditors: amounts falling due within one year	7	(4,677)	(6,386)
Net current assets		<u>112,629</u>	<u>78,922</u>
Total assets less current liabilities		<u>112,629</u>	<u>78,922</u>
Net assets		<u>112,629</u>	<u>78,922</u>
Funds			
Unrestricted funds	8	112,629	78,922
Total Funds		<u>112,629</u>	<u>78,922</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on...10.5.22... and signed on their behalf by:

Ms A Bhushan
Director
Company Registration Number: 08228677



**The Yoga Healing Foundation
Statement of Cash Flows
for the year ended 30 September 2021**

	Notes	2021 £	2020 £
Cash used in operating activities	10	<u>(13,383)</u>	<u>31,939</u>
Net increase in cash			
Cash at bank and in hand less overdrafts at 1 October		83,739	51,800
Cash at bank and in hand less overdrafts at 30 September		<u>70,356</u>	<u>83,739</u>
Consisting of:			
Cash at bank and in hand		<u>70,356</u>	<u>83,739</u>
		<u>70,356</u>	<u>83,739</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2021

1 Principle accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Donations	15,117	6,815
Depreciation	-	40
Insurance	894	795
Sundry expenses	2,561	1,864
Bank charges	3,216	1,129
Equipment hire	-	-
Advertising and marketing	44,854	8,085
IT and communications	613	1,209
	<u>67,255</u>	<u>19,937</u>
Governance costs		
Accountancy fees	1,638	1,822
Legal Fees and consultancy	11,000	384
	<u>12,638</u>	<u>2,206</u>
Total expenditure	<u>164,870</u>	<u>68,390</u>
4 Net incoming/(Outgoing) resources for the year	2021	2020
	£	£
This is stated after charging:		
Depreciation	<u>-</u>	<u>40</u>
5 Tangible fixed assets		Equipment
		£
Cost		
At 1st October 2020 and 30th September 2021		<u>5,734</u>
Depreciation		
At 1st October 2020		5,734
Charge for the year		<u>-</u>
At 30th September 2021		<u>5,734</u>
Net Book Value		
At 30 September 2021		<u>-</u>
At 30 September 2020		<u>-</u>

**The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2021**

6 Debtors	2021	2020
	£	£
Gift aid claims outstanding	12,444	979
	<u>12,444</u>	<u>979</u>

7 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxes and social security	662	-
Trade creditors	4,015	6,386
	<u>4,677</u>	<u>6,386</u>

8 Movement in funds

	1st October 2020	Received in year	Utilised in year	30th September 2021
	£	£	£	£
Unrestricted funds				
General Funds	78,922	198,577	(164,870)	112,629
	<u>78,922</u>	<u>198,577</u>	<u>(164,870)</u>	<u>112,629</u>

9 Employee information	2021	2020
Average number of employees		
Project management and administration - Part time	-	-
Staff costs and emoluments	<u>-</u>	<u>-</u>

Trustees information

No remuneration or expenses were paid to the trustees during the year.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2021

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net Movement in funds	33,707	19,714
Adjustments for:		
Depreciation	-	40
(Increase)/Decrease in stock	(33,916)	(590)
(Increase)/Decrease in debtors	(11,465)	7,444
Increase/(Decrease) in creditors	(1,709)	5,331
Net Cash used in operating activities	<u><u>(13,383)</u></u>	<u><u>31,939</u></u>

11 Company Limited by Guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the Company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.

THE YOGA HEALING FOUNDATION

England & Wales - Charity number 1153094

Accounts

Registered number

08228677

The Yoga Healing Foundation

Company Limited by Guarantee

Report and Financial Statements

30 September 2020

Charity number: 1153094



The Yoga Healing Foundation
Report and financial statements
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**The Yoga Healing Foundation
Company Information**

Registered charity name
The Yoga Healing Foundation

Charity number
1153094

Company registration number
08228677

Trustees
The trustees who served during the period were as follows:

Ms A Bhushan
Mr S Braund
Mrs J Bhushan
Mrs M Lindsay-White

Independent Examiner
Mr J L Battie FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
Bath
BA3 2DN

Bankers
HSBC
15 Churchill Way
Cardiff
CF10 2HD

Principal office
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

Registered office
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

The Yoga Healing Foundation

Registered number: 08228677

Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 30 September 2020.

Structure, governance and management

The charity is registered as a company limited by guarantee. Its charity number is 1153094. The company was incorporated on 25th September 2012 and obtained charitable status with effect from 9th June 2013. The trustees and teaching staff of the Yoga Healing Foundation work as volunteers for the charity and meet regularly to discuss progress and strategy.

Objectives and activities

The objectives of the charity are to protect, revive and disseminate original, undiluted and complete yogic knowledge (both theory and practice) in its purest form for the benefit of the public and public well-being in the UK and India.

We deliver Traditional Yoga courses that range from beginner to advanced, to facilitate progressive practice on the path of yoga. Our purpose is to promote the study and practice of traditional yoga, advancing the education of the public in its healing, preventative and therapeutic effects, and promoting the mental, physical and spiritual health of the public. To these ends the trustees have taken care to reference the guidelines issued by the Charity Commission.

Yoga is the complete science of body and mind to establish health, happiness and peace. We value the preservation of standards in meditation teaching and our courses ground students in a clear understanding of what they are practicing and why, in order to gain maximum benefit.

The most significant benefits to the public, arising from the Charity's aims and activities, are:

1. Improved mental, physical and spiritual health, healing and development. All of the Charity's activities are directed for open access to everyone wishing to participate in the study and practice of yoga, regardless of cultural background, belief system/religion, age or socioeconomic status. The Charity's programs cater to people of all levels of ability and experience, from complete beginners to advanced practitioners/teachers. The Charity aims to directly benefit those who are not 'traditional' participants of yoga and meditation.
2. An increased public awareness of the ancient science of yoga, in terms of both practice and theory, including the traditional values of yoga in its completeness and in response to the growing commerciality and 'branding' of ancient yogic practices.
3. A revival of traditional knowledge (of both theory and practice) that is in danger of being forgotten, overlooked or lost.
4. An increased recognition and awareness of the benefits of yoga and support for further research into these benefits and publication of the results.
5. The opportunity for a wider section of the public to have access to high quality teaching that covers the breadth and depth of traditional yoga practices (particularly guidance in meditation).
6. To provide (in the longer-term) national coverage of fully trained (and under continuous development) 'approved' Yoga Healing Foundation / Traditional Yoga teachers, enhancing both public access (in geographic terms) but also the quality of education and teaching.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

We aim to provide wide access to the skilled guidance required to understand the deeper aspects of the yoga tradition and to be aware of its full breadth, particularly Raja Yoga (meditation).

We believe that an awareness of the original philosophical and ethical context is fundamental to a good understanding of yoga and meditation practice. We stay connected to the source, the lineage and the values that are essential to maintain the purity of the original techniques and benefit from them fully. They are not adapted, modified or decontextualized, yet they are secular, systematic and scientific.

Yoga teaches that the world is one family. Traditional Yoga welcomes all and does not discriminate on the basis of gender, race, age, sexual orientation, religion, socio-economic status or nationality. We are committed to providing equal opportunities to all and actively encourage wide participation.

Yoga is a tradition that has been passed down through generations of teachers in India and many practices and techniques are as yet unknown in the West and in mainstream yoga schools. Many of these practices are dying out and are increasingly difficult to access. Our aim is to protect the completeness of the yoga tradition and ensure that knowledge is not lost but rather revived for the benefit of practitioners and teachers.

We have an established connection to India, in order to guarantee its authenticity at source and as a means to safeguard the continuation of traditional knowledge in its original cultural setting for the benefit of future generations. We help to support the work of Yoga Healing Foundation India, with whom we have an established collaborative relationship. This collaboration aims to safeguard the continuation of high quality traditional knowledge in its original cultural setting for the benefit of future generations and to tackle the rapidly growing level of lifestyle diseases in India.

The volunteers of the Yoga Healing Foundation are guided by the yogic principle of *seva*. *Seva*, translated as selfless service is an important principle in the yoga tradition. It is based on the value of working for others without expectation of personal reward. Karma yoga, which means the 'path of action', helps us to develop the qualities of acceptance, gratitude, helpfulness and generosity. Karma yoga is described in the Bhagavad Gita as "wisdom in work." Their contribution is at the heart of the charity and enables our ongoing public service. Their work includes teaching, coordinating courses and events, marketing, logistics, transcribing, proof reading, mentoring new teachers and general administration.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

Achievements and performance

In the financial year 2019-2020, 7 short courses were conducted with a total of 104 students. These included 4 of the new type of course, 'Vrat Dharana'. The winter retreat in India run in collaboration with YHF India also took place successfully.

Prior to the pandemic we had planned 9 additional courses, this included a meditation teacher training course, 5 weekend courses, 2 two-day workshops and the annual summer retreat at a new location. The pandemic forced us to change these plans and all of these courses from March had to be cancelled. However, our volunteers have offered daily online classes to support students' meditation practice throughout this period and maintain a sense of community throughout lockdown, which has been much appreciated. These classes have been offered on a donation basis and we have had on average around 50 students attending each day. Weekly classes for new students have also been offered online and have been well received. In addition we have been able to run two small in-person courses in Cornwall during the period between the first and second lockdowns.

The pandemic has also created significant new opportunities to meet our charitable aims, in a way that the trustees recognise as an even greater contribution to the public benefit. The main way that the charity has been able to meet these aims is by helping to disseminate a 3 month-long series of free online Yoga classes (via YouTube) for the general public that more comprehensively addresses the charity's objectives and public benefit aims than previous courses. This is because they provide direct and regular access to the expertise of Dr Kumar who, as a result of the pandemic, made the decision to take his teaching online for the first time. The free online nature of the initial series of classes has also opened access to a greater demographic including those living in remote areas or restricted by disabilities, or indeed financial limitations. This has enabled us to increase our reach to a wider pool of participants than previously, so has served an important role in publicising our programs.

Following the 3 month-long free online Yoga classes we have coordinated two Yoga Alliance Accredited teacher training courses online, an RYT200 & RYT500. Our role is collaborative with Traditional Yoga India, we offer administrative and mentoring support as well as helping to publicise the courses in the UK and Europe. These courses have been a great success, attended by hundreds of students around the world, many from the UK, and with an extremely high educational impact, with students reporting great benefits to their mental, physical and spiritual health. The positive feedback and gratitude for the online courses has been overwhelming.

The significant increases to public benefit since the start of the pandemic in March 2020, as a result of a shift to online learning include:

- Direct access to the expertise of Dr Kumar on a regular basis.
- Widening participation with greater opportunities for elderly, isolated and disabled people to access the courses, as well as a wider geographical reach.
- Free access to a wide range of classes for the general public.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

-A wider range of topics covered on courses, with the teachings of extremely rare and valuable techniques of Yoga and traditional wisdom being made available in much greater depth by Dr. Kumar due to the regularity and length of the classes. This includes all limbs of Yoga with more Hatha, healing and preventative benefits of Yoga to balance the teaching of Raja Yoga.

-A library of resources including practice sessions, original Yoga texts and ancient scriptures made available to students.

-Greater opportunities for personal and professional development for yoga students and teachers in the UK, including YA certification. Decreasing course fees for life-long learning. This leads to greater dissemination of the knowledge through a wide network of yoga teachers.

Other key achievements include:

-Our first publication, Kapala Kurantaka Yogaha, is now completed and will be published in the summer of 2021.

-Successful launch of Virat Dharana in-person courses in the UK.

-Greater social media reach leading to greater awareness of the charity.

Product Sales

Due to the impact of the pandemic, a greater proportion of income has been through the trading of health and wellbeing products. For many years the charity has been selling health and Yoga related products such as herbal tea and meditation cushions to support the wellbeing and practice of students. This year The Yoga Healing Foundation has been in a position to source and offer a much wider range of health products to support the wellbeing of Traditional Yoga students and communities in the UK. This has been gratefully received by our students and demand has increased significantly.

Future Plans

The transition to online courses has been extremely worthwhile and successful. Next year we plan to invest in the development and promotion of the online learning opportunities established this year that have significantly increased the charity's reach and fulfilment of core aims to 'promote the study and practice of traditional yoga, advancing the education of the public in its healing, preventative and therapeutic effects, and promoting the mental, physical and spiritual health of the public'. Supporting the international online training courses offered by Dr Kumar will be our strategic focus and we aim to increase participant numbers by 100% in the coming year. This includes the development of the website and infrastructure to enable the online training courses to run at a more sophisticated level in future in terms of user experience. We also intend to invest more in the promotion and publicity of these courses to increase our reach.

We have valued the opportunity to serve our communities and raise funds through the sale of health and wellbeing products. The increase in our trading activities came in response to the crisis. This has shown that we can be adaptable when required, however in order to maintain our established focus and identity next year we wish to keep a greater emphasis on the main charitable objects of education within The Yoga Healing Foundation as we move forward.

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

Financial Review

The charity has raised over £88,000 in the year to September 2020; a 23% decrease on the previous year.

The main source of income has been through optional donations (57.58%) that are used to fund the charity's aims and objectives and product sales (34.36%) which cover the charity's overheads. Other income sources include reclaimed tax on donations which are eligible for gift aid (5.66%) and compulsory course fees (2.38%). A proportion of the charity's donations benefit from gift aid which has been forecast to be c £6,000 in the year to September 2021.

Analysis of expenditure shows that the charity spent 67.62% on course costs and products for resale, 9.96% was donated to The Yoga Healing Foundation in India, 3.22% was spent on governance costs to include legal and accounting fees, insurance and training and 19.2% on other expenditure to include the design and printing of brochures, IT and communication, marketing and other administration costs. The low overheads for running the charity reflect the dedication of volunteers who continue to commit their time for free in order to support the charity and ensure that maximum funds can go to support our charitable aims.

A significant proportion of the charity's voluntary donations are donated to The Yoga Healing Foundation in India with whom the charity have an ongoing collaborative relationship and also to support bursaries. For the year ending September 2020, the total donated to India was £6,815, a decrease of 77.28% from the previous year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of The Yoga Healing Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Yoga Healing Foundation

Registered number: 08228677
Charity number: 1153094

Trustees annual report

For the year ending 30 September 2020

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Signed on behalf of the trustees



Anna Bhushan
Trustee

Dated: 7.6.2021

The Yoga Healing Foundation

Registered number:

08228677

Charity number:

1153094

Independent examiner's report to the trustees of The Yoga Healing Foundation

I report on the accounts of the company for the year ended 30th September 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

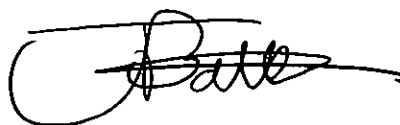
In connection with my examination, no matter has come to my attention:

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

- a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice - Accounting and Reporting by Charities have not been met;

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

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN



Date:

24th May 2021

**The Yoga Healing Foundation
Statement of Financial Activities
for the year ended 30 September 2020**

	Notes	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income:	2			
Donations and legacies		55,728	55,728	43,734
Income from charitable activities:		32,376	32,376	71,349
Total Income		88,104	88,104	115,083
Expenditure	3			
Cost of raising funds		46,247	46,247	58,473
Expenditure on charitable activities		19,937	19,937	35,796
Governance costs		2,206	2,206	1,516
Total expenditure		68,390	68,390	95,785
Net income/(expenditure) and net movement in funds for the year		19,714	19,714	19,298
Reconciliation of funds				
Total Funds brought forward		59,208	59,208	39,910
Total Funds carried forward		78,922	78,922	59,208

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

**The Yoga Healing Foundation
Balance Sheet
as at 30 September 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	5	-	40
Current assets			
Stock		590	-
Debtors	6	979	8,423
Cash at bank and in hand		83,739	51,800
		<u>85,308</u>	<u>60,223</u>
Creditors: amounts falling due within one year	7	(6,386)	(1,055)
Net current assets		<u>78,922</u>	<u>59,168</u>
Total assets less current liabilities		<u>78,922</u>	<u>59,208</u>
Net assets		<u>78,922</u>	<u>59,208</u>
Funds			
Unrestricted funds	8	78,922	59,208
Total Funds		<u>78,922</u>	<u>59,208</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on.....7.6.2021. and signed on their behalf by:

Ms A Bhushan
Director
Company Registration Number: 08228677



**The Yoga Healing Foundation
Statement of Cash Flows
for the year ended 30 September 2020**

	Notes	2020 £	2019 £
Cash used in operating activities	10	<u>31,939</u>	<u>11,466</u>
Net increase in cash			
Cash at bank and in hand less overdrafts at 1 October		51,800	40,334
Cash at bank and in hand less overdrafts at 30 September		<u>83,739</u>	<u>51,800</u>
Consisting of:			
Cash at bank and in hand		<u>83,739</u>	<u>51,800</u>
		<u>83,739</u>	<u>51,800</u>

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2020

1 Principle accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting By Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprises those costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2020

	2020	2019
	£	£
Expenditure on charitable activities		
Donations	6,815	30,000
Depreciation	40	390
Insurance	795	1,533
Sundry expenses	1,864	758
Bank charges	1,129	731
Equipment hire	-	358
Advertising and marketing	8,085	1,364
IT and communications	1,209	662
	<u>19,937</u>	<u>35,798</u>
Governance costs		
Accountancy fees	1,822	1,516
Legal Fees	384	-
	<u>2,206</u>	<u>1,516</u>
Total expenditure	<u>68,390</u>	<u>95,785</u>
4 Net Incoming/(Outgoing) resources for the year	2020	2019
	£	£
This is stated after charging:		
Depreciation	<u>40</u>	<u>390</u>
5 Tangible fixed assets		Equipment
		£
Cost		
At 1st October 2019 and 30th September 2020		<u>5,734</u>
Depreciation		
At 1st October 2019		5,694
Charge for the year		<u>40</u>
At 30th September 2020		<u>5,734</u>
Net Book Value		
At 30 September 2020		<u>-</u>
At 30 September 2019		<u>40</u>

The Yoga Healing Foundation
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6 Debtors	2020	2019
	£	£
Gift aid claims outstanding	979	3,304
Prepayments and accrued income	-	5,119
	<u>979</u>	<u>8,423</u>

7 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals and deferred income	-	978
Trade creditors	6,386	77
	<u>6,386</u>	<u>1,055</u>

8 Movement in funds

	1st October 2019 £	Received in year £	Utilised in year £	30th September 2020 £
Unrestricted funds				
General Funds	59,208	88,104	(68,390)	78,922
	<u>59,208</u>	<u>88,104</u>	<u>(68,390)</u>	<u>78,922</u>

9 Employee information	2020	2019
Average number of employees		
Project management and administration - Part time	-	-
Staff costs and emoluments	<u>-</u>	<u>-</u>

Trustees information

No remuneration or expenses were paid to the trustees during the year.

The Yoga Healing Foundation
Notes to the Accounts
for the year ended 30 September 2020

10 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net Movement in funds	19,714	19,298
Adjustments for:		
Depreciation	40	390
(Increase)/Decrease in stock	(590)	-
(Increase)/Decrease in debtors	7,444	(5,265)
Increase/(Decrease) in creditors	5,331	(2,957)
Net Cash used in operating activities	<u>31,939</u>	<u>11,466</u>

11 Company Limited by Guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the Company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.