

**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, 'Virat 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**

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### **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, 9.86% 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:** 08228877  
**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**

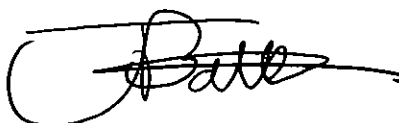
In connection with my examination, no matter has come to my attention:

(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 £
<b>Income:</b>	<b>2</b>			
Donations and legacies		55,728	55,728	43,734
Income from charitable activities:		32,376	32,376	71,349
<b>Total income</b>		<b>88,104</b>	<b>88,104</b>	<b>115,083</b>
<b>Expenditure</b>	<b>3</b>			
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
<b>Total expenditure</b>		<b>68,390</b>	<b>68,390</b>	<b>95,785</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>19,714</b>	<b>19,714</b>	<b>19,298</b>
<b>Reconciliation of funds</b>				
Total Funds brought forward		59,208	59,208	39,910
<b>Total Funds carried forward</b>		<b>78,922</b>	<b>78,922</b>	<b>59,208</b>

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 £
<b>Fixed assets</b>			
Tangible fixed assets	5	-	40
<b>Current assets</b>			
Stock		580	-
Debtors	6	979	8,423
Cash at bank and in hand		83,739	51,800
		<u>85,308</u>	<u>60,223</u>
<b>Creditors: amounts falling due within one year</b>	7	(6,386)	(1,055)
<b>Net current assets</b>		<u>78,922</u>	<u>59,168</u>
<b>Total assets less current liabilities</b>		<u>78,922</u>	<u>59,208</u>
<b>Net assets</b>		<u>78,922</u>	<u>59,208</u>
<b>Funds</b>			
Unrestricted funds	8	78,922	59,208
<b>Total Funds</b>		<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**

	<b>Notes</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Cash used in operating activities</b>	<b>10</b>	<b>31,939</b>	<b>11,468</b>
<b>Net increase in cash</b>		<b>51,800</b>	<b>40,334</b>
<b>Cash at bank and in hand less overdrafts at 1 October</b>		<b>51,800</b>	<b>40,334</b>
<b>Cash at bank and in hand less overdrafts at 30 September</b>		<b>83,739</b>	<b>51,800</b>
<b>Consisting of:</b>			
<b>Cash at bank and in hand</b>		<b>83,739</b>	<b>51,800</b>
		<b>83,739</b>	<b>51,800</b>

**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**

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

### Fixed assets

**All fixed assets are initially recorded at cost.**

## Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

<b>Equipment</b>	<b>20% reducing balance</b>
------------------	-----------------------------

<b>2</b>	<b>Income</b>	<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>Total</b>	<b>Total</b>
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	<b>Donations and legacies</b>		
	Donations and legacies	50,738	37,675
	Gift aid claims	4,990	6,059
		<b>55,728</b>	<b>43,734</b>
	<b>Income from charitable activities</b>		
	Course fees	2,100	68,201
	Herbal tea sales	1,568	2,270
	Other sales	28,708	878
		<b>32,376</b>	<b>71,349</b>
	<b>Total Income</b>	<b>88,104</b>	<b>115,083</b>
<b>3</b>	<b>Analysis of Expenditure</b>	<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>Total</b>	<b>Total</b>
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	<b>Cost of raising funds:</b>		
	Cost of courses	15,891	58,473
	Products for sale	30,356	-
		<b>46,247</b>	<b>58,473</b>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>		
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>
<b>Governance costs</b>		
Accountancy fees	1,822	1,516
Legal Fees	384	-
	<u>2,206</u>	<u>1,516</u>
<b>Total expenditure</b>	<u><b>68,390</b></u>	<u><b>95,785</b></u>
 <b>4 Net Incoming/(Outgoing) resources for the year</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	<u>40</u>	<u>390</u>
 <b>5 Tangible fixed assets</b>		<b>Equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1st October 2019 and 30th September 2020		<u>5,734</u>
<b>Depreciation</b>		
At 1st October 2019		5,694
Charge for the year		<u>40</u>
At 30th September 2020		<u>5,734</u>
<b>Net Book Value</b>		
At 30 September 2020		<u>-</u>
At 30 September 2019		<u>40</u>



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

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

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

**8 Movement in funds**

	<b>1st October 2019</b>	<b>Received in year</b>	<b>Utilised in year</b>	<b>30th September 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
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>

<b>9 Employee information</b>	<b>2020</b>	<b>2019</b>
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)
<b>Net Cash used in operating activities</b>	<b>31,939</b>	<b>11,466</b>

**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.