

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').

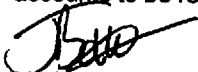
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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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

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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

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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

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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

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:

Equipment	20% reducing balance
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2	Income	Unrestricted Total 2022 £	Unrestricted Total 2021 £
	Donations and legacies		
	Donations and legacies	44,191	68,072
	Gift aid claims	9,784	13,208
		53,975	81,280
	Income from charitable activities		
	Course fees	(875)	(1,689)
	Trade sales	39,298	118,986
		38,423	117,297
	Total Income	92,398	198,577
3	Analysis of Expenditure	Unrestricted Total 2022 £	Unrestricted Total 2021 £
	Cost of raising funds:		
	Cost of courses	3,150	3,269
	Products for sale	36,662	81,708
		39,812	84,977

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	Received in	Utilised in	30th
	2021	year	year	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.