

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).

The Yoga Healing Foundation

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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 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 and general administration.

The Yoga Healing Foundation**Registered number: 08228677****Charity number: 1153094****Trustees annual report****For the year ending 30 September 2024****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.

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

Trustees annual report

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		31,819	41,449
		<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

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 2024 £	Unrestricted Total 2023 £
	Donations and legacies		
	Donations and legacies	113,309	109,056
	Gift aid claims	27,625	25,828
		140,934	134,884
	Income from charitable activities		
	Course fees	-	-
	Trade sales	-	-
		-	-
	Total Income	140,934	134,884
3	Analysis of Expenditure	Unrestricted Total 2024 £	Unrestricted Total 2023 £
	Cost of raising funds:		
	Cost of courses	37,080	19,162
		37,080	19,162

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.