

Teen Yoga Foundation Report and Accounts

31 March 2024

Charity number: 1165236

Teen Yoga Foundation

Report and Accounts

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Company Information

Trustees

Dr Jo Barker

Anasua Sarkar Roy

Nikki Lewis

Amina Smith-Gul

Winston Charles Thomas

Principal address

Redhill House

Red Hill

Camerton

Bath

BA2 0NY

Bankers

Barclays Bank Plc

Leicestershire

LE87 2BB

Charity number

1165236

Independent Examiner

Neil Stanley

Trustees Report

For the year ended 31st March 2024

Objectives and Activities

Purpose

- (1) Spreading the practice of yoga among teenagers and young people, especially the disadvantaged.
- (2) Contributing to the growing evidence base for the benefits of yoga for young people's well-being through research and the curation of research results.
- (3) Promoting the practice of and integration of yoga into educational and youth contexts through a variety of different means.
- (4) Supporting the teen yoga community, by providing face to face and online spaces for the sharing of resources, information and ideas among practitioners.
- (5) International aid work through initiatives both within and outside the UK that focus on improving the well-being of disadvantaged young people.

Activities

In this year, we focused on the following activities:

On spreading of the practice of yoga, we ran 2 online courses and 1 face to face course during this time, aimed largely at medical and teaching personnel. This was a reduction in relation to the previous year due to the cost of living crisis in the UK. We also continued to collaborate with London Youth, offering a second iteration of our Talking Circles course reaching 70 youth workers across London and 700 young people. We also ran several bespoke CPD courses for schools across the UK training teachers to share yoga. We carried on working on our plans to deliver more CPDs with specialists in their areas, but due to the economic climate held back on launching these yet.

In the research context we lacked the funding to undertake any significant research projects ourselves but continue to gather feedback from our graduates on the impact of the yoga among young people, some of them running their own research projects within their contexts. We began a project with the Statisticians Society to explore indicators of the social impact of yoga for young people.

The main focus of our work to promote the integration of the practice of yoga in youth contexts continued to be the course we run to train yoga teachers and other people who work with the young (and are yoga practitioners) in the optimal way to bring yoga to young people. The 10 week online version of the course continues to be our central activity. It continues to show very high results from student feedback.

The work in Parliament came to fruition with an event at Portcullis House where we spoke to MPs about the benefits of yoga for young people. Our work to support the teen yoga community involved ongoing work through our website and our different social media channels such as Twitter, Instagram, Linked In and Facebook, to support teachers of yoga to teens by providing advice, support, resources, links to research and a free service connecting schools to teachers in their area.

The Monthly Themes work continues to be a significant support to existing graduates and also a resource for future students and others working with young people. Lastly our solidarity work this year has pivoted towards the disadvantaged at home, we now focus more explicitly on the needs of schools that do not have funds to provide yoga to their students. This strategic pivot was in fact planned before the lockdown made it even more necessary. This kind of school has become a principal element of our fundraising and Lululemon continued to support us in this. We also received funding from the Quartet Foundations and the National Lottery to provide yoga for disadvantaged

young people in the BANES area.

Trustees

Trustees are appointed by the Board of Trustees for life. Where there is a requirement for new trustees, they would be identified and appointed by the existing trustees. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit. This year new trustee Nikki Lewis joined the Board.

Contribution made by volunteers

Volunteers play an important role and for most of the year the entire activity of the charity was carried out by volunteers in the organisation of the charity's work, fundraising activity, publicity activity, the organisation and the creation of research proposals. At this stage of the charity's development their contribution continues to be fundamental.

Achievements

Our spreading of the practice of yoga continued to focus principally on increasing our network of teachers in the UK and other countries who bring yoga into schools and other contexts. This included the majority of schools in BANES, our direct catchment area and by the end of the period had grown to more than 200 yoga teachers, school teachers, counsellors, psychotherapists and youth workers across the UK and their students. The work of training and supporting this network is an important part of the spread of yoga for young people.

In the research context we worked to curate and make available online the existing research in the field, and its implications and conclusions, to teachers and other stakeholders as part of our work to promote the practice. We also attended online conferences and seminars in the UK and US on yoga in schools, thus participating actively in the research conversation and worked on the development of research proposals to be submitted during 2024.

The main focus of work to promote the integration of the practice of yoga in youth contexts involved the online course we run to train yoga teachers and other people who work with the young (and are yoga practitioners) in the optimal way to bring yoga to young people.

Our work to support the teen yoga community involved ongoing work through our website and other online channels such as our Facebook group, Twitter, Instagram and regular newsletters to support teachers of yoga to teens by providing advice, support, resources, links to research and a free service connecting schools to teachers in their area. We have a total of 10,000 followers on Twitter, Instagram, Facebook and YouTube.

Fundraising activity continues to be a challenge. Though our main sources of income, the teacher training course and the funded activity in schools, allowed us to maintain those activities successfully, we continue to find it challenging to raise funds, especially core funding. We have been working to refine our messaging to funders, and the structure of our website to improve our reach and are currently initiating a process of reflection regarding how best to diversify our income streams.

Financial Review

At present no reserves are held due to sub-optimal fundraising and the current economic climate. It is hoped that future reports will provide details of continued successful fundraising opportunities and improve the cashflow and potential reserve-holding of the charity. The charity's principal sources of funds continue to be from our training activity, some donations and other sources under development.

Risks

The main risks involve not achieving our fundraising goals. The charity is viewed positively, it has achieved a lot, and receives a lot of interest, and we anticipate successful fundraising over the coming year. The Teen Yoga book continues to sell well and provide some revenue.

Structure, management and governance

The charity is registered by the Charities Commission registration number 1165236 and is governed by its Articles of Association.

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

Approved by the Board of Trustees on 27 Jan 2025

And signed on its behalf by Anasua Sarkar Roy

Anasua Sarkar Roy

Acting Chairperson

Independent examiner's report

To the trustees of Teen Yoga Foundation

I report on the accounts of Teen Yoga Foundation for the year ended 31st March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees 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.

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 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 next statement.

Independent examiner's statement

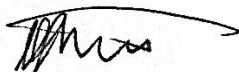
In connection with my examination, no matter has come to my attention:

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

- a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Name:



Date:

21/1/25

Neil Stanley, Independent Examiner

Teen Yoga Foundation

Statement of Financial Activities

For the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Donations and legacies		15,847	-	15,847	17,678
Charitable activities		15,401	-	15,401	36,669
Other trading activities		1,781	-	1,781	3,591
Total Incoming Resources		33,029	-	33,029	57,938
Resources expended:					
Costs of raising funds:					
Charitable activities		38,586	-	38,586	55,305
Governance costs		1,299	-	1,299	-
Total resources expended		39,885	-	39,885	55,305
Net (outgoing)/incoming resources		(6,856)	-	(6,856)	2,633
Reconciliation of funds		-	-	-	-
Total funds brought forward		(1,870)	-	(1,870)	(4,503)
Total funds carried forward		(8,726)	-	(8,726)	(1,870)

Teen Yoga Foundation

Balance Sheet

As at 31st March 2024

	Note		2024 £	2023 £
Current assets	2			
Debtors and prepayments		1,420	6,798	
Cash at bank and in hand		3,589	483	
		5,011	7,283	
Creditors:				
Amounts falling due within one year	3	(13,737)	(9,149)	
Net current liabilities			(8,726)	(1,866)
Net liabilities			(8,726)	(1,866)
Funds	4			
Unrestricted funds			(8,726)	(1,870)
Restricted funds				
Total funds			(8,726)	(1,870)

Approved by the Board of Trustees on 27 Jan 2025

And signed on its behalf by

Name

Anasua Sarkar Roy

Position

Acting Chairperson

Teen Yoga Foundation

Notes to the Accounts

For the year ended 31st March 2024

1, Principal 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).

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.

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.

2. Debtors	2024	2023
	£	£
Trade debtors	1,420	3,966
Other debtors	-	2,832
	1,420	6,978

3. Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	986	230
Other taxes and social security costs	321	323
Other loans	12,430	8596
	13,737	9,149

4. Movement in funds

	1 st April 2023 £	Received in year £	Utilised in year £	Balance transfers	31 st March 2024 £
Unrestricted funds					
General fund	(1,870)	33,029	(39,885)	-	(8726)
Total funds	(1,870)	33,029	(39,885)	-	(8726)

5. Resources expended

	Charitable Activities £	Governance Costs £	Total 2024 £	Total 2023 £
Teaching and retreat costs	1,518		1,518	6,674
Staff costs and administration	12,178		12,178	14,974
Advertising and website costs	11,774		11,774	17,557
Repairs and renewals	1,107		1,107	1,306
Conference fees and flights	7,840		7,840	10,169
Independent examiners fees	-	-	-	-
Bookkeeping		965	965	1,410
Legal and professional fees		200	200	350
Printing, postage and stationery	489		489	711
Telephone and Internet	1,033		1,033	1,319
Yoga clothing for resale	2,517		2,517	200

Bank fees and interest	130		130	509
Insurance	-	134	134	126
	38,586	1,299	39,885	55,305

6. Employee Information

Average number of employees

2024	2023
3	3

Staff Costs

Wages and Salaries	11,650	14,883
Staff training	528	91
Employers National Insurance	--	-

No employees received remuneration exceeding £60,000

Trustees Information

Trustees remuneration and expenses	-	-
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7. Related party transactions

There were no related party transactions during the year

Teen Yoga Foundation

Detailed Statement of Financial Activities

Year ended 31st March 2024

	2024	2023
	£	£
Incoming resources		
Donations and legacies	15,847	17,678
Charitable Activities		
UK Yoga courses	15,401	36,669
	15,401	36,669
Other trading activities		
Sale of yoga clothing and books	1,781	3,591
Total Incoming resources	33,029	57,938
Expenditure		
Costs of generating charitable income inc. venue hire	503	4,808
Teaching and supervision	1,015	1,542
Retreat costs	-	324
Yoga clothing and books for resale	2,517	200
Advertising, Marketing, Website costs	11,774	17,557
Accountancy Fees	965	1,410
Bank Fees	123	506
Consulting	200	350
Postage, Freight and courier	290	367
Insurance	134	126
Interest Paid	7	3
Printing and Stationery	199	344
IT Software and Consumables	567	291
Repairs and Maintenance	70	96
Salaries	11,650	14,883
Staff Training	528	91
Subscriptions	470	919
Telephone and Internet	1,033	1,319
Travel – National	7,682	8,392
Travel - International	158	1,777
Total expenditure	39,885	55,305
Net (deficit)/surplus	(6,856)	2,633

