

HEART OF LIVING YOGA FOUNDATION

England & Wales · Charity number 1169252

Details

Status Registered

Legal form CIO

Registered 2016-09-19

Register [View on the Charity Commission register](#)

Contact

Address 14 Cleaveland Rise
Ogwell
Newton Abbot
Devon
TQ12 6FF

Phone 07979251065

Email revpadma@heartoflivingyoga.com

Website www.heartoflivingyoga.com

Activities

Objects: HEART OF LIVING YOGA FOUNDATION OBJECTS THE MAIN OBJECT OF THE FOUNDATION IS TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF YOGA. FOR THE PUBLIC BENEFIT TO PROMOTE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) IN SRI LANKA AND THE UK IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING BY: 1. AWARDING TO SUCH PERSONS SCHOLARSHIPS, MAINTENANCE ALLOWANCES OR GRANTS TENABLE AT ANY UNIVERSITY, COLLEGE OR INSTITUTION OF HIGHER OR FURTHER EDUCATION. 2. PROVIDING THEIR EDUCATION (INCLUDING THE STUDY OF YOGA, HANDICRAFTS OR OTHER ARTS), TO UNDERTAKE TRAVEL IN FURTHERANCE OF THAT EDUCATION OR TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEAVING ANY EDUCATIONAL ESTABLISHMENT. 3. TO ASSIST IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT ANY CHARITY IN SRI LANKA AND THE UK WHOSE AIMS INCLUDE ADVANCING EDUCATION BY DEVELOPING MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH YOGA AND ADJUNCTIVE LEISURE TIME ACTIVITIES. THE PREVENTION OR RELIEF OF POVERTY IN SRI LANKA AND THE UK BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.

Activities: THE MAIN OBJECT OF THE FOUNDATION IS TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF YOGA AND THE RELIEF OF POVERTY THROUGH EDUCATION,

INCLUDING YOGA, IN THE UK AND SRI LANKA TO ENABLE INDIVIDUALS TO BECOME SELF SUPPORTING.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brazil
- India
- Sri Lanka
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£102,343	£110,976	-	-
2023-08-31	£66,163	£79,257	-	-
2022-08-31	£38,387	£33,105	-	-
2021-08-31	£40,813	£36,635	-	-
2020-08-31	£51,276	£46,994	-	-

Trustees

Name	Role	Appointed
Rev PADMA DEVI SUMANANDA	Chair	2016-12-29
ANJA ESTERMANN		2016-10-02
Alan Bore		2022-11-25
Caren Jayne Weil		2018-05-23
HANUMAN SUMANANDA		2016-12-29
Joanne Jaclyn Loake		2020-09-04
ROBERT NICHOLAS WEIL		2016-12-29

HEART OF LIVING YOGA FOUNDATION

England & Wales - Charity number 1169252

Accounts

CHARITY REGISTRATION NUMBER: 1169252

HEART OF LIVING YOGA FOUNDATION

Unaudited Financial Statements

31 August 2024

ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD

AAT Licensed

Accountant 23 Branwell

Close Christchurch

Dorset

England

BH23

2NP

HEART OF LIVING YOGA FOUNDATION

Financial Statements

~~Year ended 31 August 2024~~

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**REPORT OF THE TRUSTEES FOR THE PERIOD 1ST SEPTEMBER 2023 TO YEAR END 31ST AUGUST
2024
FOR
HEART OF LIVING YOGA FOUNDATION**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The main objective of the foundation is to advance the education of the public in the subject of Yoga. To promote education (including social and physical training) in Sri Lanka, India, Brazil, USA and the UK.

The prevention or relief of poverty in Sri Lanka, India, Brazil, USA and the UK by providing or assisting in the provision of

Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

To assist (in such ways as the charity trustees think fit) any charity in Sri Lanka, India, Brazil, USA and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

Public Benefit

The trustees are mindful of the requirements for meeting the public benefit test.

For the public benefit in particular but not exclusively by teaching yoga, by training new teachers, and by providing further teacher training.

For the public benefit in particular but not exclusively by making grants to assist any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

For the public benefit in particular but not exclusively by working to prevent and relieve poverty in Sri Lanka, India, Brazil, USA and the UK by making grants to other charitable bodies that (a) work for the relief of poverty through providing education (b) work toward the relief of trauma & special needs by therapeutic interventions including yoga (c) by providing community facilities for racial & religious harmony, if it is felt this satisfies such criteria.

Policy on Grantmaking

Our criteria are that:

1/ Grants may be awarded at the discretion of the trustees for scholarships and/or maintenance allowances or grants tenable at any university, college or institution of higher or further education.

2/ Grants may be awarded at the discretion of the trustees to any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

3/ Grants may be awarded at the discretion of the trustees to provide education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

4/ Any Grants awarded may include provision for necessary emergency relief of any type to the beneficiaries and their families and others with whom they are associated and who assist with their education through one of Heart of Living Yoga Foundations projects.

Contribution made by Volunteers

Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information and the sale of merchandise to raise funds.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India, Brazil and the USA.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

ACHIEVEMENT AND PERFORMANCE

Considering the impact of the covid aftermath and cost of living crisis, we are pleased to report that during 2023-2024 all of Heart of Living Yoga Foundation's projects were running well and so many courses and events were able to take place. We were particularly proud of the first Heart Festival event in the UK taking place in August 2023 and this was followed by the second Heart Festival in August 2024. At the time of writing this report, the third Heart Festival is in the planning stages for August 2025.

Sri Lanka

The Sunshine School

The Sunshine School continues to support 26 children in grades 5 & 6 who are receiving extra tuition along with a nutritious snack and milk. The children are coached in order to take a scholarship exam which gives the possibility to go to the higher school which is nearby. This programme has run successfully for two years now, enabling children to eventually take A levels, leading them to university and a professional career. The headmaster of the school is working with us to introduce a small farm at the school where the children can learn how to grow food.

We also supported 10 university students with grants which enable them to buy text books and stationery. In Jan 2024 we provided laptops for 7 students.

Padma Lokah

In Feb 2024 a donation was made alongside the IHE, to buy food rations and supplies for the community at Padma Lokah in northern Sri Lanka that we support. The numbers of people in need have fallen since their return to work at the end of covid pandemic. Food aid continues to be received by 28 elders and 10 women-led families who have children with special needs. These children now attend a special needs unit within the local school which requires the mothers to attend the school alongside their children. This means the mothers are unable to work and earn an income. The elders have no surviving children. We are planning to ask for sponsors to support each child and each elder.

The food growing project is going well. Harvests of coconuts, lentils, beans and other vegetables continue to be shared amongst the gardeners and whole community. The village is enthusiastic about the project and are working well together showing how much healing of trauma has happened since Padma's first visit to the area in 2011.

New Project for Children suffering from Malnutrition

A six month pilot project has begun in the Trincomalee area for 22 young children suffering from malnutrition. We have made a donation for additional food and Dr. Arul has secured Sri Lankan government assistance in the giving of vitamins to the children. Sri Kaliyuga, Dr. Arul and Mr Sivapalan are monitoring the progress of the children. With the hoped for improvement in the children's condition, they will then begin an educational plan. From our experience, it is very difficult for children to learn whilst suffering from malnutrition, so the children are behind with their learning.

Children & Adults with Special Needs in North East Sri Lanka

In the north-east of Sri-Lanka the project continues for day care for children with special needs. Our Charity is offering support, both financial and advice when needed. We have let them know that we are still unable to pay salaries as we cannot guarantee the continuity of them. The Sri Lankan teachers, midwives and yoga teachers who were originally trained by Heart Of Living Yoga and H.S.E.N. plan to run training courses for local professionals and parents to enable them to share yoga with children who have special needs and their families. It is always our aim to support and enable trainings to be carried out by the local community itself so they are culturally appropriate.

India

The work of the Freedom School in Rishikesh is going very well, and we are delighted to be working in partnership with the Freedom Group and the Atma Seva Foundation to support not only the school, but also the children and their families in the slum community, particularly when their homes were swept away in terrible floods. With the help of Freedom Group we were able to provide hot meals for 110 families and to organise a medical day where a local doctor and his team of 5 gave their services free and we paid for all the medication that was needed.

As the children had no dry space in which to sleep, many of them were becoming sick. The director of the Foundation Group, Ajay, organised everyone in the community to register with him giving all their details and document numbers which he then took to the government and succeeded in getting extra financial aid for each of them. We sent funds to purchase folding beds so the children were not sleeping on the wet ground. In June 2024 we were able to fund mosquito nets which were badly needed to prevent malaria outbreaks amongst the children and the whole community.

The Freedom School has just finished building a new classroom as they had to leave the one they were renting. The new classroom is still within walking distance of the community and will give the school more security now as it is theirs. In February 2024 we were able to supply all the equipment and furniture on their wish list for the new school. The school is hoping to acquire some nearby government land to create a small farm where the children who live in the poorest slum district can learn to grow food. Padma is planning to visit India and Sri Lanka in 2025 with a group and will spend

some time with the projects in Rishikesh. There was sad news of the sudden passing of long-time friend, supporter and director of Heart Of Living Yoga India, Prof. Haresh Pandya. He will be greatly missed.

Native Nations Programme

In May 2024 support was given to Law Teaching Teenagers and the Regenerative Land Stewardship group. We are maintaining contact with the community leaders and give our help and advice where needed.

Yoga Teacher Training and UK Events

In the U.K. our teachers have been offering special Community Heart days for people and families suffering hard times and stress. Some very successful ones were offered directly to NHS workers in various locations across the UK and more have been asked for.

Courses continue to run successfully being well attended, both online and in person, raising significant funds for the charity. More courses, residential retreats and travels are already planned for Autumn/Winter 2024 and for 2025.

Heart Festival 2024 took place at the end of August and was well attended and enjoyed by many visitors. Planning has already begun for the 2025 event.

Brazil

Jhenifer's Library and educational support project continues to go well in the Chapada district. There was a special fun day held there for International Children's Day and Jhenifer herself has begun her own further education towards her ambition to become a lawyer. She has been given an award by the governor for her public work and been invited to a junior internship at the city's court, which is a big honour. A lovely teacher is Jhenifer's assistant at the library in her absence, and Jhenifer's mother continues to cook and feed all the children.

In the Amazon area of Brazil, the indigenous children at the Tribal school we support, were badly hit by Covid-19 and were unable to access food, medication and basic supplies. We worked together with Fundacao do Amazonas Sustentavel and our local team to get the much needed supplies delivered in to them. We continue to work alongside Vidas Indigenas Importam and FAS Amazonia, delivering regular academic tuition but also supporting the children and their communities' learning and practice of their own cultural and medicinal indigenous wisdom.

We have just rebuilt the school at Parque dos Tribos near Manaus, and are currently building a new toilet block for them. We support 2 other educational and cultural projects in the Amazon where we built a new Maloca – a large communal tribal building. These educational projects are teaching the children about their own culture's medicinal uses of the local plants and many different aspects of their own artistic and musical culture as well as the normal educational curriculum.

We are also proud to support the Mata Viva educational eco resource project in the Amazon where parties of school children go to learn about keeping the local rivers alive and flowing. The project has conserved the Agua Branca tributary to the River Amazon as the last living river in the area so this project is really important.

We are also working with the ParaTi organisation in the largest Favela in Rio de Janeiro holding Community Heart Days bringing families together to share yoga, food and community.

Achievements against objectives

Projects in Sri Lanka, India, Brazil, USA and U.K. are well established, supported and delivered by local people and are adapting to local needs and global events. Heart of Living Yoga Foundation's work continues to grow with teacher training, courses and events, particularly Heart Festival, taking place and planned for the UK and beyond. We have been able to respond quickly to immediate need and also plan ahead to continue to support projects ongoing.

The charity is registered with the UK Information Commissioner's Office (ICO) and also has a UK registration certificate for Data Protection.

FINANCIAL REVIEW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees volunteer and are approved at an AGM or Trustees Meeting by existing Trustees. All trustees have remained in post through the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are additionally now six Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends. Rev. Padma Devi Sumananda has been working in Sri Lanka for the many years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepares the Financial Reports.

Related parties

A Memorandum of Understanding exists between the Institute of Human Excellence (IHE), Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE007875 (England and Wales)
Registered Charity number
1169252

Registered office
14 Cleaveland Rise
Ogwell
Newton Abbot
Devon
TQ12 6FF

Trustees
A Estermann
Rev P Sumananda
H Sumananda
R Weil
C Weil
J Loake
A Bore
Company Secretary
C Weil

Independent examiner
Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
.....

Approved by order of the board of trustees on 20th June 2025 and signed on its behalf by:
.....

Padma Devi Sumananda

Rev P Sumananda
Chairperson

HEART OF LIVING YOGA

Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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

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

Stephen Arnold

Date: 20 June 2025

Stephen Arnold
F.M.A.A.T AAT Licensed
Accountant Independent
Examiner

23 Branwell Close
Christchurch

HEART OF LIVING YOGA

Dorset

England

BH23 2NP

HEART OF LIVING YOGA

Statement of Financial Activities

Year ended 31 August 2024

	Note	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
INCOME FROM					
Donations and charitable activities		102,343	–	102,343	66,163
Total income		102,343	–	102,343	66,163
Expenditure					
EXPENDITURE ON Charitable activities					
Yoga activities		110,976	634	111,610	79,257
Total expenditure		110,976	634	111,610	79,257
Net expenditure and net movement in funds		(8,633)	(634)	(9,267)	(13,094)
Reconciliation of funds					
Total funds brought forward		40,855	634	41,489	54,583
Total funds carried forward		32,222	–	32,222	41,489

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

HEART OF LIVING YOGA

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Current assets			
Stocks	6	500	500
Cash at bank and in hand		32,222	41,489
		32,722	41,989
Creditors: amounts falling due within one year	7	500	500
Net current assets		32,222	41,489
Total assets less current liabilities		32,222	41,489
Net assets		32,222	41,489
Funds of the charity			
Restricted funds		–	634
Unrestricted funds		32,222	40,855
Total charity funds	8	32,222	41,489

These financial statements were approved by the board of trustees and authorised for issue on 19 March 2025, and are signed on behalf of the board by:



A Bore
Trustee



Rev P Sumananda
Trustee

HEART OF LIVING YOGA

Notes to the Financial Statements

Year ended 31 August 2024

1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Cleaveland Rise, Ogwell, Newton Abbot, Devon, TQ12 6FF, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Analysis of grants

	2024	2023
	£	£
Grants to institutions		
Grants to institutions	28,101	22,160
Total grants	28,101	22,160

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

5. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	500	–

6. Stocks

	2024	2023
	£	£
Finished goods and goods for resale	500	500

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	500	500

8. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	40,855	102,343	(110,976)	32,222

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	53,837	66,163	(79,145)	40,855

Restricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
Big Lottery - Happy Schools Project	634	–	(634)	–

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
Big Lottery - Happy Schools Project	746	–	(112)	634

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	32,722	–	32,722
Creditors less than 1 year	(500)	–	(500)
Net assets	32,222	–	32,222

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	41,355	634	41,989
Creditors less than 1 year	(500)	–	(500)
Net assets	40,855	634	41,489

10. Related parties

10. Related party disclosures

During the year the charity paid grants totaling £28,101 to the following institutions:

£13,503	Sri Lanka
£10,583	Brazil
£ 4,015	Pine Ridge supporting Lacota Law Teaching Teenagers

HEART OF LIVING YOGA

Management Information

Year ended 31 August

2024

The following pages do not form part of the financial statements.

HEART OF LIVING YOGA

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
INCOME FROM		
Donations and charitable activities		
Donations	12,194	9,672
Event contributions received	43,957	56,491
Yoga Teacher Training income received	46,192	–
	102,343	66,163
Total income	102,343	66,163
Expenditure		
Activities undertaken directly		
Direct charitable activity 1 - opening stock	500	1,192
Events	56,636	32,706
Direct charitable activity 1 - closing stock	(-500)	(500)
Print, Postage & stationery	1,669	2,084
Yoga Teacher Training	14,766	17,435
Computer & IT	1,279	949
Travel expenses	5,730	2,019
Grants to Institutions	28,101	22,160
Accountancy fees	715	564
Professional fees	361	–
Bank charges	687	345
Marketing	721	192
Happy Schools -	311	
	110,976	79,146
Grant funding activities		
Happy Schools - Yoga Teaching	634	111
Net expenditure	(9,267)	(13,094)

HEART OF LIVING YOGA FOUNDATION

England & Wales - Charity number 1169252

Accounts

HEART OF LIVING YOGA FOUNDATION
Unaudited Financial Statements
31 August 2023

ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD

AAT Licensed Accountant
23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Financial Statements

Year ended 31 August 2023

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HEART OF LIVING YOGA FOUNDATION

Trustees' Annual Report

Year ended 31 August 2023

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The main objective of the foundation is to advance the education of the public in the subject of Yoga.

To promote education (including social and physical training) in Sri Lanka, India, Brazil, USA and the UK.

The prevention or relief of poverty in Sri Lanka, India, Brazil, USA and the UK by providing or assisting in the provision of Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

To assist (in such ways as the charity trustees think fit) any charity in Sri Lanka, India, Brazil, USA and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

Public Benefit

The trustees are mindful of the requirements for meeting the public benefit test.

For the public benefit in particular but not exclusively by teaching yoga, by training new teachers, and by providing further teacher training.

For the public benefit in particular but not exclusively by making grants to assist any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

For the public benefit in particular but not exclusively by working to prevent and relieve poverty in Sri Lanka, India, Brazil, USA and the UK by making grants to other charitable bodies that (a) work for the relief of poverty through providing education (b) work toward the relief of trauma & special needs by therapeutic interventions including yoga (c) by providing community facilities for racial & religious harmony, if it is felt this satisfies such criteria.

Policy on Grantmaking

Our criteria are that:

1/ Grants may be awarded at the discretion of the trustees for scholarships and/or maintenance allowances or grants tenable at any university, college or institution of higher or further education.

2/ Grants may be awarded at the discretion of the trustees to any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

3/ Grants may be awarded at the discretion of the trustees to provide education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

4/ Any Grants awarded may include provision for necessary emergency relief of any type to the beneficiaries and their families and others with whom they are associated and who assist with their education through one of Heart of Living Yoga Foundations projects.

Contribution made by Volunteers

Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India, Brazil and the USA.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

ACHIEVEMENT AND PERFORMANCE

During 2022 and 2023 the after effects of the global pandemic Covid-19, the ongoing climate crisis and the current 'cost-of-living' crisis have impacted on the Heart of Living Yoga Charity's work in the U.K., Sri Lanka, Brazil, India and USA. The Charity has adapted and responded to these challenges. Sri Lanka has had severe economic inflation although there are signs now this is stabilising. India has had unprecedented flooding causing homelessness and distress to the community the charity's work supports.

Sri Lanka

The Sunshine School

The Sunshine School was able to reopen in March 2023 after the closure of schools following the Covid pandemic. 26 children are receiving extra tuition along with a nutritious snack and milk. The children are coached in order to take a scholarship exam which gives the possibility to go to a very good school. This programme has run successfully in the past enabling children to take A levels, leading them to university and a professional career. This not only lifts them, but also their family and their village out of poverty, and they then give back to the whole community and country.

Elders Wisdom club and families in need in Sri Lanka

Dry rations have continued to be received by villagers and the elders who have no family support. It is given on the full moon day, which is a national holiday each month in Sri Lanka, and a puja is offered there. A Ganapaty Shrine has been built and the monthly puja takes place there too.

The food growing project is in full swing and 32kg of Urad dhal (brown lentils), 260 coconuts and a large quantity of squashes have already been harvested. It is planned that this will provide some food security and support the dry rations for those in need.

Children & Adults with Special Needs in North Sri Lanka

In the north-east of Sri-Lanka the project continues for day care for children with special needs. Our Charity is offering support, both financial and advice. We have let them know that we are still unable to pay salaries as we cannot guarantee the continuity of them. The Holistic Special Education foundation is still active and, although Rev. Padma is involved with that it is a separate entity from Heart Of Living Yoga. The Sri Lankan teachers, midwives and yoga teachers who were originally trained by Heart Of Living Yoga and H.S.E.F. have run training courses for local professionals and parents to enable them to share yoga with children who have special needs and their families, although Covid has affected the continuity of this. It is always our aim to support and enable trainings to be carried out by the local community itself to ensure they are culturally appropriate.

India

Work with the children in the slum areas of Rishikesh is happening once again after the long pause of the covid pandemic. We have provided the Freedom School with educational resources, books and stationery and two laptops so the children can learn how to navigate the internet and gain IT skills.

In August 2023, the school and the whole community who live near the river were hit by extensive flooding. Families lost their homes as well as all their belongings. We were able to send ration kits for the 110 families that we support through Atma Seva and the Freedom School. As repairs began, we were able to support the repairing of the sole water pump in the community and donated medicines and treatments for a Health checkup day which was kindly supported by a local doctor and his team. Funds were also sent to provide folding beds, blankets, new plastic covering to shelters and to continue providing food rations.

Native Nations Programme

The Lakota and Anashinabe communities have been taking the Online Heart Meditation Facilitator training. The course was without doubt beneficial for many of them. These great souls are living in the midst of trauma and almost daily death within their community and their only wish was to be able to help others in their communities, to alleviate stress, anxiety and the effects of trauma.

It was also very helpful for our own course leaders, including Padma, who learnt a great deal about how to offer the benefits of heart meditation and practice to another culture that is suffering trauma. The native people who completed the course are teachers and social workers and community welfare workers and their sole motivation is to alleviate the suffering within their community.

We have been asked to offer a further 4 week on line course to the Anashinabe community to promote their well being.

Yoga Teacher Training and UK Events

As part of our Heart Community Events programme, special free retreat days for NHS staff and carers both paid and unpaid, have been going ahead in the New Forest, Bournemouth and in Shetland. The events in the New Forest were over-subscribed and we had to double the number of events due to demand with so many people being on a waiting list. The Shetland events also have a waiting list. As there seems to be many people who are struggling with the challenges of life today, we have decided to apply to the Lottery Fund to be able to offer more of these mini-retreats to the community.

In August 2023 the 1st Heart Festival took place near Bath. Organised by volunteers, it was a hugely successful event attracting hundreds of people who enjoyed music, yoga, dance, food and community over three days, and raised £1635 for the charity.

Our Heart Meditation Facilitator courses have continued to be well received with 2 more online courses having graduated.

The Heart of Healing course is also currently running its second training which may lead to a Part 2 of the course where people learn how to share healing with family & friends.

The first group of 18 students in Heart Ministry completed 3 years of studies and graduated in June 2022, being ordained with a special Heart Blessing ceremony with Padma Devi on a fully booked retreat in Wales. This ministry community remains active and connected and vibrant. Requests for new ministry training resulted in 16 new students beginning as seminarians. Their graduation and ordination will take place in June 2024. Some of the first ministers are acting as mentors to the new ones, which is a wonderful support to the teachers as well as the students.

Brazil

Jhenifer's Library and School has officially opened this year and is thriving. A Children's Day celebration was held and more children are attending. They receive a nutritious meal as well as additional tuition. As more children are using the facility, we are in the process of building a new kitchen shelter.

The Amazon Tribal school in the Manaus region, continues to support children's learning. Heart of Living Yoga Foundation Charity is working alongside Vidas Indigenas Importam and FAS Amazonia, delivering regular academic tuition but also supporting the children and their communities' learning and practice of their own cultural and medicinal indigenous wisdom. The building of a new concrete structure for the children's school is underway. A sewing machine has been provided in order to make masks and help provide an income.

Heart of Living Yoga, again working alongside Vidas Indigenas Importam and FAS Amazonia, is building a Maloca (a large indigenous community building) in Acajatuba-Igarapé Grande region. The University of Manaus is involved with this project and it is hoped that many native children will benefit from the wisdom and knowledge of the study of growing indigenous food, herbs and plants as well as native prayers, massage and movement, making creams and tinctures, and handmade jewellery and handicrafts.

A large Maloca has been built to support the wisdom sharing of the natives from Tikuna and Sateré-Mawé ethnicities. The aim is to keep alive their rituals and traditions and to pass their knowledge, abilities and wisdom down to their children. It is also used to receive tourists interested to discover more about their traditions which brings an extra income to their families. There is a space dedicated to teach the children their native languages, attend extra school classes, learn native graphism symbols, make hand-made pieces from Amazon seeds, practice natural fabric clothes painting, learn about the healing power of plants, native music and much more. Our next step is to cover this community space with indigenous straws as soon as the river waters goes up and we are able to transport the bundles of straw from the northern part of the jungle.

Achievements against objectives

Projects in Sri Lanka, India, Brazil, USA and U.K. are supported and delivered by local people and are established, in progress and are adapting to local needs and global events. Heart of Living Yoga Foundation's work has continued in the aftermath of the effects of the Covid pandemic and during this current cost of living crisis. We have responded to the immediate need for food particularly and maintain contact with all the projects ongoing.

FINANCIAL REVIEW STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees volunteer and are approved at an AGM or Trustees Meeting by existing Trustees. This year Anya Estermann resigned as Treasurer but continues as a trustee. Alan Bore, also known as Surya, was unanimously elected to join the board of trustees and has taken on the role of Treasurer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are additionally now six Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends.

Rev. Padma Devi Sumananda has been working in Sri Lanka for the many years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepares the Financial Reports.

Related parties

A Memorandum of Understanding exists between the Institute of Human Excellence, Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007875 (England and Wales)

Registered Charity number

1169252

Registered office

14 Cleaveland Rise

Ogwell

Newton Abbot

Devon

TQ12 6FF

Trustees

A Estermann

Rev P Sumananda

H Sumananda

R Weil

C Weil

J Loake

A Bore

Company Secretary

C Weil

Independent examiner

Stephen Arnold...F.M.A.A.T

AAT Licensed Accountant.....

Arnold Accounting, 23 Branwell Close, Christchurch, BH23 2NP.....

Approved by order of the board of trustees on..22 March 2024.....

and signed on its behalf by:.....

Rev P Sumananda—Chairperson

Padma Devi Sumananda

HEART OF LIVING YOGA FOUNDATION

Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

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

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 *Stephen Arnold*

Date...22 March 2024.....

Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
Independent Examiner

23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Activities

Year ended 31 August 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME FROM					
Donations and charitable activities		66,163	–	66,163	38,387
Total income		<u>66,163</u>	<u>–</u>	<u>66,163</u>	<u>38,387</u>
Expenditure					
EXPENDITURE ON Charitable activities					
Yoga activities		79,145	112	79,257	33,105
Total expenditure		<u>79,145</u>	<u>112</u>	<u>79,257</u>	<u>33,105</u>
		–	–	–	–
Net (expenditure)/income and net movement in funds		<u>(12,982)</u>	<u>(112)</u>	<u>(13,094)</u>	<u>5,282</u>
Reconciliation of funds					
Total funds brought forward		53,837	746	54,583	49,301
Total funds carried forward		<u>40,855</u>	<u>634</u>	<u>41,489</u>	<u>54,583</u>

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

The notes on pages 12 to 15 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Current assets			
Stocks	6	500	1,192
Cash at bank and in hand		41,489	53,891
		<u>41,989</u>	<u>55,083</u>
Creditors: amounts falling due within one year	7	<u>500</u>	<u>500</u>
Net current assets		<u>41,489</u>	<u>54,583</u>
Total assets less current liabilities		<u>41,489</u>	<u>54,583</u>
Net assets		<u>41,489</u>	<u>54,583</u>
Funds of the charity			
Restricted funds		634	746
Unrestricted funds		40,855	53,837
Total charity funds	8	<u>41,489</u>	<u>54,583</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 March 2024, and are signed on behalf of the board by:

Rev P Sumananda
Trustee

A Bore
Trustee

Padma Devi Sumananda



HEART OF LIVING YOGA FOUNDATION

The notes on pages 12 to 15 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements

Year ended 31 August 2023

1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Cleaveland Rise, Ogwell, Newton Abbot, Devon, TQ12 6FF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Grants to institutions	22,160	5,225
Total grants	<u>22,160</u>	<u>5,225</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>564</u>	<u>500</u>

6. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>500</u>	<u>1,192</u>

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>500</u>	<u>500</u>

8. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>53,837</u>	<u>66,163</u>	<u>(79,145)</u>	<u>40,855</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>48,555</u>	<u>38,387</u>	<u>(33,105)</u>	<u>53,837</u>

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
Big Lottery - Happy Schools Project	<u>746</u>	<u>–</u>	<u>(112)</u>	<u>634</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
Big Lottery - Happy Schools Project	<u>746</u>	<u>–</u>	<u>–</u>	<u>746</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	41,355	634	41,989
Creditors less than 1 year	(500)	—	(500)
Net assets	<u>40,855</u>	<u>634</u>	<u>41,489</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	54,337	746	55,083
Creditors less than 1 year	(500)	—	(500)
Net assets	<u>53,837</u>	<u>746</u>	<u>54,583</u>

10. Related parties

10. Related party disclosures

During the year the charity paid grants totalling £ 22,160 to the following institutions:

£ 12,000 - Foundation for Amazon Sustainability

£ 2,014 -Flood Relief

£ 4,415 -Freedom School Rishikesh

£ 3,731 -Institute of Human Excellence

HEART OF LIVING YOGA FOUNDATION

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

HEART OF LIVING YOGA FOUNDATION

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
INCOME FROM		
Donations and charitable activities		
Donations	9,672	12,103
Event contributions received	56,491	26,284
	<u>66,163</u>	<u>38,387</u>
Total income	<u>66,163</u>	<u>38,387</u>
Expenditure		
EXPENDITURE ON Charitable activities Yoga activities		
Opening stock	1,192	898
Events	32,706	4,330
Closing stock	(500)	(1,192)
Printing, Postage & stationery	2,084	216
Yoga Teacher Training	17,434	20,420
Computer & IT	949	1,175
Purchases – Goods for resale	–	149
Travel expenses	2,019	1,082
Grants to Institutions	22,160	5,225
Accountancy fees	564	500
Professional fees	–	200
Bank charges	345	102
Marketing	192	–
Happy Schools- Yoga Teachers	112	–
	<u>79,257</u>	<u>33,105</u>
Total expenditure	<u>79,257</u>	<u>33,105</u>
Net (expenditure)/income	<u>(13,094)</u>	<u>5,282</u>

HEART OF LIVING YOGA FOUNDATION

England & Wales - Charity number 1169252

Accounts

HEART OF LIVING YOGA FOUNDATION

Unaudited Financial Statements

31 August 2022

ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD

AAT Licensed Accountant

23 Branwell Close

Christchurch

Dorset

England

BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Financial Statements

Year ended 31 August 2022

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REPORT OF THE TRUSTEES FOR THE PERIOD 1ST SEPTEMBER 2021 TO YEAR END 31ST AUGUST 2022
FOR
HEART OF LIVING YOGA FOUNDATION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The main objective of the foundation is to advance the education of the public in the subject of Yoga.

To promote education (including social and physical training) in Sri Lanka, India, Brazil, USA and the UK.

The prevention or relief of poverty in Sri Lanka, India, Brazil, USA and the UK by providing or assisting in the provision of Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

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The trustees are mindful of the requirements for meeting the public benefit test.

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Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India, Brazil and the USA.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

ACHIEVEMENT AND PERFORMANCE

During 2021 and 2022 the effects of the global pandemic Covid-19 continued to impact on much of Heart of Living Yoga Charity's work in the U.K., Sri Lanka, Brazil, India and USA. The Charity has adapted and responded to these challenges. In Sri Lanka and Brazil particularly, the effects of the Covid pandemic and the consequences of it, have hit communities very badly.

The Sunshine School in Sri Lanka

The Sunshine School remains on hold while the effects and consequences of the pandemic continue.

Elders Wisdom club and families in need in Sri Lanka

The Covid pandemic has affected the community badly. Daily wage jobs have stopped and a curfew meant food supplies had difficulty getting through to rural areas. Once curfew was lifted a wholesale contractor was able to get supplies to the community. The Covid Relief Food Programme was distributed by our Sri Lankan team to the families we support. Representatives of 95 families came to collect food supplies. Deliveries were made to the elderly and disabled, and anyone too sick to attend in person. Full moon Puja continues to take place and dry rations are provided to families in need. A cooked meal was provided for 150 people. Fencing of the land is progressing in order to cultivate land to grow food.

Children & Adults with Special Needs in North Sri Lanka

In the north-east of Sri-Lanka the project continues for day care for children with special needs. Our Charity is offering support, both financial and advice. We have let them know that we are still unable to pay salaries as we cannot guarantee the continuity of them. The Holistic SEN foundation is still active in the area and, although Rev. Padma is involved with that, it is separate from Heart Of Living Yoga. The Sri Lankan teachers, midwives and yoga teachers who were originally trained by Heart Of Living Yoga and H.S.E.N. continue to run training courses for local professionals and parents to enable them to share yoga with children who have special needs and their families, although Covid has affected the continuity of this. It is always our aim to support and enable trainings to be carried out by the local community itself so they become culturally appropriate.

Education in India

During the Covid pandemic there has been no charitable activity in India but Heart of Living Yoga Foundation remains in contact with the Freedom School.

Pine Ridge Reservation

Pine Ridge Reservation in South Dakota, USA, is home to the Oglala Lakota nation. There is deep poverty there and the reservation has been struck by a number of natural disasters in recent years including flooding, blizzards and a severe cyclone as well as devastating consequences from the Covid pandemic.

Heart of Living Yoga Foundation continues to support the community leaders with online support, and training to those in the community who request it. Trustees previously approved a budget for this project and also offered a free of charge online weekend for members of the community to train as meditation facilitators. Many Heart of Living Yoga Trainers and Facilitators gave their time and support voluntarily for this.

Yoga Teacher Training and UK Events

Heart of Living Yoga Teacher Training courses and events continued to take place successfully online using Zoom facility and the Internet. In person events were beginning again slowly. There was a fully booked retreat in Wales in June 2022.

Brazil

Thanks to a huge number of helpers and supporters both in Brazil and the U.K., we were able to provide both food and essential supplies for 3 months to the families of the children in the indigenous school near Manaus in the Amazon region who were in great need of help. At Christmas we also sent care packages of food and presents for the children. Heart Of Living Yoga Foundation also made a donation towards the repair of the community building that was badly damaged by a storm. This facility provides cultural learning for the children in conjunction with Manaus University. The repairs are now complete. We also provided a projector for the school to link with the previously donated laptop.

Heart Of Living Yoga Foundation also provided children's care packages and Christmas presents to the Dona Rumilda Children's Home in the Chapada region of Brazil.

Jhennifer's Library Project in the Chapada region has now developed into a Sunshine School as well as library. The children receive a cooked meal and extra tuition after school. This is extra education to the children's mainstream education. The trustees approved a fixed budget for 13 weeks of teaching.

Our Thanks go to Ivan Deniz who is based in Brazil and Andyara Prem Devi who is currently based in the UK., who both continue to make this work possible.

Happy Schools Project in the UK

There is still £745 from the Happy Schools Project Lottery funding to be spent but whilst Covid is still affecting teaching in schools teachers are just too busy to put the training offered into their schedules. The Lottery has said to take the time needed to continue but this probably will not happen until the Autumn of 2022.

Achievements against objectives

Projects in Sri Lanka, India, Brazil, USA and U.K. are supported and delivered by local people and are established, in progress and are adapting to local needs and global events. Heart of Living Yoga Foundation's work has continued despite the devastating effects of the Covid pandemic and its consequences. We have responded to the immediate need for food particularly and maintain contact with all the projects ongoing.

FINANCIAL REVIEW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees volunteer and are approved at an AGM or Trustees Meeting by existing Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are a further five Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends.

Rev. Padma Devi Sumananda has been working in Sri Lanka for the past 12 years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepares the Financial Reports.

Related parties

A Memorandum of Understanding exists between the Institute of Human Excellence, Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007875 (England and Wales)

Registered Charity number

1169252

Registered office

14 Cleaveland Rise Ogwell
Newton Abbot
Devon
TQ12 6FF

Trustees

A Estermann
Rev P Sumananda
H Sumananda
R Weil
C Weil
J Loake
A Bore

Company Secretary

C Weil

Independent examiner

Stephen Arnold F.M.A.A.T.

AA Licensed Accountant....

Arnold Accounting, 23 Branwell Close, Christchurch, Dorset, BH23 2NP.....

Approved by order of the board of trustees on.30 May 2023..and signed on its behalf by

Padma Devi Sumananda

Rev P Sumananda—Chairperson

HEART OF LIVING YOGA FOUNDATION

Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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

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

Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
Independent Examiner

23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

Signed.....*Stephen Arnold*.....Date.1 June 2023.....

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Activities

Year ended 31 August 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME FROM					
Donations and charitable activities		38,387	–	38,387	40,813
Total income		<u>38,387</u>	<u>–</u>	<u>38,387</u>	<u>40,813</u>
Expenditure					
EXPENDITURE ON Charitable activities					
Yoga activities		33,105	–	33,105	36,634
Total expenditure		<u>33,105</u>	<u>–</u>	<u>33,105</u>	<u>36,634</u>
Net income and net movement in funds		<u>5,282</u>	<u>–</u>	<u>5,282</u>	<u>4,179</u>
Reconciliation of funds					
Total funds brought forward		48,555	746	49,301	45,122
Total funds carried forward		<u>53,837</u>	<u>746</u>	<u>54,583</u>	<u>49,301</u>

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

The notes on pages 11 to 14 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Current assets			
Stocks	6	1,192	898
Debtors	7	–	751
Cash at bank and in hand		53,891	48,496
		<u>55,083</u>	<u>50,145</u>
Creditors: amounts falling due within one year	8	<u>500</u>	<u>844</u>
Net current assets		<u>54,583</u>	<u>49,301</u>
Total assets less current liabilities		<u>54,583</u>	<u>49,301</u>
Net assets		<u>54,583</u>	<u>49,301</u>
Funds of the charity			
Restricted funds		746	746
Unrestricted funds		<u>53,837</u>	<u>48,555</u>
Total charity funds	9	<u>54,583</u>	<u>49,301</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2023, and are signed on behalf of the board by:

Padma Devi Sumananda

Rev P Sumananda
Trustee



A Bore
Trustee

The notes on pages 11 to 14 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements

Year ended 31 August 2022

1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 40A NAESBY ROAD, BOURNEMOUTH, DORSET, BH9 1SR, ENGLAND.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Analysis of grants

	2022	2021
	£	£
Grants to institutions		
Grants to institutions	5,225	20,854
Total grants	<u>5,225</u>	<u>20,854</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

5. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

6. Stocks

	2022	2021
	£	£
Finished goods and goods for resale	<u>1,192</u>	<u>898</u>

7. Debtors

	2022	2021
	£	£
Other debtors	<u>-</u>	<u>751</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	344
Accruals and deferred income	<u>500</u>	<u>500</u>
	<u>500</u>	<u>844</u>

9. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>48,555</u>	<u>38,387</u>	<u>(33,105)</u>	<u>53,837</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>43,871</u>	<u>40,813</u>	<u>(36,129)</u>	<u>48,555</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

9. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
Big Lottery - Happy Schools Project	746	–	–	746

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
Big Lottery - Happy Schools Project	1,251	–	(505)	746

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	54,337	746	55,083
Creditors less than 1 year	(500)	–	(500)
Net assets	<u>53,837</u>	<u>746</u>	<u>54,583</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	48,854	1,291	50,145
Creditors less than 1 year	(844)	–	(844)
Net assets	<u>48,010</u>	<u>1,291</u>	<u>49,301</u>

11. Related parties

10. Related party disclosures

During the year the charity paid grants totalling £ 5,225: £3,368 to Sri Lanka Project; £563 Brazil Sunshine School; £543 Holistic Special Education Fdn; £751 HOLY India (prior year).

HEART OF LIVING YOGA FOUNDATION

Management Information

Year ended 31 August 2022

The following pages do not form part of the financial statements.

HEART OF LIVING YOGA FOUNDATION

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022	2021
	£	£
INCOME FROM		
Donations and charitable activities		
Donations	12,103	7,601
Event contributions received	26,284	33,212
	<u>38,387</u>	<u>40,813</u>
Total income	<u><u>38,387</u></u>	<u><u>40,813</u></u>
Expenditure		
EXPENDITURE ON Charitable activities Yoga activities		
Opening stock	898	926
Events	4,330	1,084
Closing stock	(1,192)	(898)
Printing, Postage and Stationery	216	274
CD Production	–	602
Yoga Teacher Training	20,420	12,196
Computer & IT	1,175	842
Purchases good for resale	149	–
Travel expenses	1,082	–
Grants to Institutions	5,225	20,854
Accountancy fees	500	500
Professional fees	200	–
Bank charges	102	254
	<u>33,105</u>	<u>36,634</u>
Total expenditure	<u><u>33,105</u></u>	<u><u>36,634</u></u>
Net income	<u><u>5,282</u></u>	<u><u>4,179</u></u>

HEART OF LIVING YOGA FOUNDATION

England & Wales - Charity number 1169252

Accounts

HEART OF LIVING YOGA FOUNDATION

Unaudited Financial Statements

31 August 2021

ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD

AAT Licensed Accountant

23 Branwell Close

Christchurch

Dorset

England

BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Financial Statements

Year ended 31 August 2021

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**REPORT OF THE TRUSTEES FOR THE PERIOD 1ST SEPTEMBER 2020 TO YEAR END 31ST AUGUST 2021
FOR
HEART OF LIVING YOGA FOUNDATION**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The main objective of the foundation is to advance the education of the public in the subject of Yoga.

To promote education (including social and physical training) in Sri Lanka, India, Brazil, USA and the UK.

The prevention or relief of poverty in Sri Lanka, India, Brazil, USA and the UK by providing or assisting in the provision of Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

To assist (in such ways as the charity trustees think fit) any charity in Sri Lanka, India, Brazil, USA and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

Public Benefit

The trustees are mindful of the requirements for meeting the public benefit test.

For the public benefit in particular but not exclusively by teaching yoga, by training new teachers, and by providing further teacher training.

For the public benefit in particular but not exclusively by making grants to assist any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

For the public benefit in particular but not exclusively by working to prevent and relieve poverty in Sri Lanka, India, Brazil, USA and the UK by making grants to other charitable bodies that (a) work for the relief of poverty through providing education (b) work toward the relief of trauma & special needs by therapeutic interventions including yoga (c) by providing community facilities for racial & religious harmony, if it is felt this satisfies such criteria.

Policy on Grantmaking

Our criteria are that:

1/ Grants may be awarded at the discretion of the trustees for scholarships and/or maintenance allowances or grants tenable at any university, college or institution of higher or further education.

2/ Grants may be awarded at the discretion of the trustees to any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

3/ Grants may be awarded at the discretion of the trustees to provide education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

4/ Any Grants awarded may include provision for necessary emergency relief of any type to the beneficiaries and their families and others with whom they are associated and who assist with their education through one of Heart of Living Yoga Foundations projects.

Contribution made by Volunteers

Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India, Brazil and the USA.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

ACHIEVEMENT AND PERFORMANCE

During 2020 and 2021 the effects of the global pandemic Covid-19 continued to impact on all of Heart of Living Yoga Charity's work in the U.K., Sri Lanka, Brazil, India and USA. The Charity has adapted and responded to these challenges.

The Sunshine School in Sri Lanka

The Sunshine School has been on hold during the pandemic while schools have been closed.

Elders Wisdom club and families in need in Sri Lanka

The Elders Breakfast Club is continuing to support 35 elders and 40 families in one village in the north and 22 families in the Trincomalee district with monthly food supplies. The Covid pandemic has hit the area very badly.

In September 2020 in our village near Killinochchi in the north of Sri Lanka, 95 people received cooked meals and 76 families received food supplies each month. Deliveries are made to the elderly, disabled people and anyone who were too sick to attend in person.

At Padmalokah, the fencing of land has begun as the first step towards growing food.

Children & Adults with Special Needs in North Sri Lanka

In the north-east of Sri-Lanka a new project has started for day care for children with special needs. Our Charity is offering support, both financial and advice. We have let them know that we are unable to pay salaries as we cannot guarantee the continuity of them. The Holistic SEN foundation is still active in the area and, although Rev. Padma is involved with that, it is separate from Heart Of Living Yoga. The Sri Lankan teachers, midwives and yoga teachers who were originally trained by Heart Of Living Yoga and H.S.E.N. have now run a training course for local professionals and parents to enable them to share yoga with children who have special needs and their families, although Covid has affected the continuity of this. It is always our aim to support and enable trainings to be carried out by the local community itself so they become culturally appropriate.

Education in India

During the Covid pandemic there has been no charitable activity in India. To feed children and families during the pandemic a donation of £2000 was made to Mother Miracle, India.

Pine Ridge Reservation

Pine Ridge Reservation in South Dakota, USA, is home to the Oglala Lakota nation. There is deep poverty there and the reservation has been struck by a number of natural disasters in recent years including flooding, blizzards and a severe cyclone as well as devastating consequences from the Covid pandemic.

Heart of Living Yoga Foundation have been asked by community leaders to provide online support, contact and training to those in the community who request it. Trustees approved a budget for this project and also offered a free of charge online course for members of the community to train as meditation facilitators. Many Heart of Living Yoga Trainers and Facilitators gave their time and support voluntarily for this.

Yoga Teacher Training

Heart of Living Yoga Teacher Training courses and events continued to take place successfully online using Zoom facility and the Internet.

Brazil

We continue to support three projects to help children with the help of Ivan Deniz who is based in Brazil and Andyara Prem Devi who is currently based in the UK.

1. A children's home near Alto Paraiso that is run by the Paulo de Tarsus group looks after many children and babies whose families are in crisis and unable to look after them temporarily and perhaps permanently. Our local volunteers led by Ivan is staying in close contact with Dona Romilda, the manager, and her team to give them all the support we can and to help them become sustainable as they move into what looks like a challenging future in Brazil. In December 2020, Heart of Living Yoga Foundation aided by a local bus company and fire truck, were able to provide food and gifts for the 200 children in the home.

2. Jhenifer's Library – Jhenifer continues to gather books for the benefit of the local children and villagers and after school lessons have begun. Construction is underway for the library building that will house the books and provide a space for the

children's lessons and schoolwork. A laptop has been provided and an internet connection is now available via mobile phone which has enabled us to provide the children with online English and yoga classes, at their request.

3. Tribal School project is further north in the Manaus area of the Amazon rainforest. Many tribes have come together to live on the edge of the forest, from which they are being squeezed. One amazing woman, Claudia Barre, has brought all the different tribes together who all speak a different language and she has created a School for the tribal children. The community has suffered greatly from the Covid pandemic and it took some time to be able to get much needed resources to the area. Heart of Living Yoga Foundation were able to send food and supplies including a projector and printer for the tribal school.

Happy Schools Project in the UK

The Happy Schools project to deliver yoga teaching into 5 primary and 2 secondary schools over a 6 month period, initially funded by a successful Lottery award of £9,900, is almost completed. There is a small amount of funding to be used up when schools are able to fit the training sessions into their timetables after the disruption of the Covid pandemic.

Achievements against objectives

Projects in Sri Lanka, India, Brazil, USA and U.K. are supported and delivered by local people and are established, in progress and are adapting to local needs and global events. Heart of Living Yoga Foundation's work has continued despite the devastating effects of the Covid pandemic.

FINANCIAL REVIEW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees volunteer and are approved at an AGM by existing Trustees. In September 2020 a new trustee, Joanne Jaclyn Loake, joined the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are a further five Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends.

Rev. Padma Devi Sumananda has been working in Sri Lanka for the past 12 years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepares the Financial Reports.

Related parties

A Memorandum of Understanding exists between the Institute of Human Excellence, Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007875 (England and Wales)

Registered Charity number

1169252

Registered office

14 Cleaveland Rise
Ogwell
Newton Abbot
Devon
TQ12 6FF

Trustees

A Estermann
Rev P Sumananda
H Sumananda
R Weil
C Weil
J Loake

Company Secretary

C Weil

Independent examiner

Stephen Arnold F.M.A.A.T.

AAT Licensed Accountant

23 Branwell Close

Christchurch

Dorset

BH23 2NP

P. Sumananda

Padma Sumananda (May 30, 2022 17:18 GMT+1)

Approved by order of the board of trustees on..30 May 2022..and signed on its behalf by:.....

Rev P Sumananda—Chairperson

HEART OF LIVING YOGA FOUNDATION

Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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

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

Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
Independent Examiner

23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

Stephen Arnold 30 May 2022

Stephen Arnold F.M.A.A.T Date

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Activities

Year ended 31 August 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME FROM					
Donations and charitable activities		40,813	–	40,813	51,276
Total income		<u>40,813</u>	<u>–</u>	<u>40,813</u>	<u>51,276</u>
Expenditure					
EXPENDITURE ON Charitable activities					
Yoga activities		36,129	505	36,634	46,995
Total expenditure		<u>36,129</u>	<u>505</u>	<u>36,634</u>	<u>46,995</u>
Net income and net movement in funds		<u>4,684</u>	<u>(505)</u>	<u>4,179</u>	<u>4,281</u>
Reconciliation of funds					
Total funds brought forward		43,871	1,251	45,122	40,841
Total funds carried forward		<u>48,555</u>	<u>746</u>	<u>49,301</u>	<u>45,122</u>

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

The notes on pages 8 to 12 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Position

31 August 2021

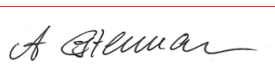
	Note	2021 £	2020 (restated) £
Current assets			
Stocks	6	898	926
Debtors	7	751	751
Cash at bank and in hand		48,496	43,945
		<u>50,145</u>	<u>45,622</u>
Creditors: amounts falling due within one year	8	<u>844</u>	<u>500</u>
Net current assets		<u>49,301</u>	<u>45,122</u>
Total assets less current liabilities		<u>49,301</u>	<u>45,122</u>
Net assets		<u>49,301</u>	<u>45,122</u>
Funds of the charity			
Restricted funds		746	1,251
Unrestricted funds		<u>48,555</u>	<u>43,871</u>
Total charity funds	9	<u>49,301</u>	<u>45,122</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2022, and are signed on behalf of the board by:

P. Sumananda

Padma Sumananda (May 30, 2022 17:18 GMT+1)

Rev P Sumananda
Trustee



A Estermann
Trustee

The notes on pages 12 to 15 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements

Year ended 31 August 2021

1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 40A NAESBY ROAD, BOURNEMOUTH, DORSET, BH9 1SR, ENGLAND.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Analysis of grants

	2021	2020
	£	<i>(restated)</i> £
Grants to institutions		
Grants to institutions	20,854	16,951
Total grants	<u>20,854</u>	<u>16,951</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Independent examination fees

	2021	2020 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	500	500

6. Stocks

	2021	2020 <i>(restated)</i>
	£	£
Finished goods and goods for resale	898	926

7. Debtors

	2021	2020 <i>(restated)</i>
	£	£
Other debtors	751	751

8. Creditors: amounts falling due within one year

	2021	2020 <i>(restated)</i>
	£	£
Trade creditors	344	–
Accruals and deferred income	500	500
	<u>844</u>	<u>500</u>

9. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income £	Expenditure £	At 31 August 20 21
General funds	43,871	40,813	(36,129)	48,555

	At 1 September 2019	Income £	Expenditure £	At 31 August 20 20
General funds	37,230	51,276	(44,635)	43,871

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

9. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2020	Income £	Expenditure £	At 31 August 20 21
Big Lottery - Happy Schools Project	1,251	–	(505)	746

	At 1 September 2019	Income £	Expenditure £	At 31 August 20 20
Big Lottery - Happy Schools Project	3,611	–	(2,360)	1,251

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	48,854	1,291	50,145
Creditors less than 1 year	(844)	–	(844)
Net assets	<u>48,010</u>	<u>1,291</u>	<u>49,301</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	44,462	1,160	45,622
Creditors less than 1 year	(500)	–	(500)
Net assets	<u>43,962</u>	<u>1,160</u>	<u>45,122</u>

11. Related parties

During the year the charity paid grants totalling £20,854: £12,687 to the Instituto Caminho DO Meio Brazil; £3,500 to the Institute of Human Excellence in Sri Lanka; £ 2,000 to the Fundacao Amazonas in Brazil; £2,000 Covid 19 Help Brazil; £210 to the T.E.A. Project Sri-Lanka; £456 Brazil Sunshine School; £2,000 Mother Miracle India.

HEART OF LIVING YOGA FOUNDATION

Management Information

Year ended 31 August 2021

The following pages do not form part of the financial statements.

HEART OF LIVING YOGA FOUNDATION

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
INCOME FROM		
Donations and charitable activities		
Donations	7,601	14,657
Event contributions received	33,212	36,619
	40,813	51,276
Total income	40,813	51,276

EXPENDITURE ON Charitable activities Yoga activities

Activity type 1

Activities undertaken directly

Direct charitable activity 1 - opening stock	926	–
Events	1,084	5,868
Direct charitable activity 1 - closing stock	(898)	–
Print, Postage & stationery	274	89
CD Production	602	906
Yoga Teacher Training	11,690	19,450
Computer & IT	842	577
Travel expenses	–	61
Grants to Institutions	20,854	16,951
Accountancy fees	500	500
Bank charges	256	233
	36,130	44,635

Grant funding activities

Happy Schools - Yoga Teaching	505	2,359
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EXPENDITURE ON Charitable activities Yoga activities

	36,635	46,994
Net income	4,178	4,282






HOLY Accounts YE 31 August 2021 V3b

Final Audit Report

2022-05-30

Created:	2022-05-30
By:	Stephen Arnold (stephen@arnoldaccounting.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIHif4MvZpZ2vejaP64JAEIldqZrVCh4i

"HOLY Accounts YE 31 August 2021 V3b" History

-  Document created by Stephen Arnold (stephen@arnoldaccounting.co.uk)
2022-05-30 - 3:32:56 PM GMT- IP address: 51.219.28.7
-  Document emailed to Padma Sumananda (revpadma@gmail.com) for signature
2022-05-30 - 3:33:53 PM GMT
-  Email viewed by Padma Sumananda (revpadma@gmail.com)
2022-05-30 - 4:14:28 PM GMT- IP address: 66.249.93.91
-  Document e-signed by Padma Sumananda (revpadma@gmail.com)
Signature Date: 2022-05-30 - 4:18:18 PM GMT - Time Source: server- IP address: 188.140.13.223
-  Agreement completed.
2022-05-30 - 4:18:18 PM GMT

HEART OF LIVING YOGA FOUNDATION

England & Wales - Charity number 1169252

Accounts

HEART OF LIVING YOGA FOUNDATION

Unaudited Financial Statements

31 August 2020

ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD

AAT Licensed Accountant

23 Branwell Close

Christchurch

Dorset

England

BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Financial Statements

Year ended 31 August 2020

	Page
Trustees' annual report	3
Independent examiner's report to the trustees	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12

The following pages do not form part of the financial statements

Notes to the detailed statement of financial activities	16-17
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HEART OF LIVING YOGA FOUNDATION

Trustees' Annual Report

Year ended 31 August 2020

Reference and administrative details

Registered charity name HEART OF LIVING YOGA FOUNDATION

Charity registration number 1169252

Principal office 40A Naseby Road
Bournemouth
Dorset
BH9 1SR
England

The trustees

Rev P Sumananda
A Estermann
H Sumananda
R Weil
C Weil

Company secretary C Weil

Independent examiner Stephen Arnold F.M.A.A.T AAT Licensed Accountant
23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The main objective of the foundation is to advance the education of the public in the subject of Yoga. To promote education (including social and physical training) in Sri Lanka, India, Brazil and the UK. The prevention or relief of poverty in Sri Lanka, India, Brazil and the UK by providing or assisting in the provision of

Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

To assist (in such ways as the charity trustees think fit) any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

Public Benefit

The trustees are mindful of the requirements for meeting the public benefit test.

For the public benefit in particular but not exclusively by teaching yoga, by training new teachers, and by providing further teacher training.

For the public benefit in particular but not exclusively by making grants to assist any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

For the public benefit in particular but not exclusively by working to prevent and relieve poverty in Sri Lanka, India, Brazil and the UK by making grants to other charitable bodies that (a) work for the relief of poverty through providing education (b) work toward the relief of trauma & special needs by therapeutic interventions including yoga (c) by providing community facilities for racial & religious harmony, if it is felt this satisfies such criteria.

Policy on Grantmaking

Our criteria are that:

- 1/ Grants may be awarded at the discretion of the trustees for scholarships and/or maintenance allowances or grants tenable at any university, college or institution of higher or further education.
- 2/ Grants may be awarded at the discretion of the trustees to any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.
- 3/ Grants may be awarded at the discretion of the trustees to provide education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
- 4/ Any Grants awarded may include provision for necessary emergency relief of any type to the beneficiaries and their families and others with whom they are associated and who assist with their education through one of Heart of Living Yoga Foundations projects.

Contribution made by Volunteers

Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India and Brazil.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

ACHIEVEMENT AND PERFORMANCE

During 2020 the effects of the global pandemic Covid-19 took hold and impacted on all of Heart of Living Yoga Charity's work in the U.K., Sri Lanka, Brazil and India. The Charity has adapted and responded to these challenges.

The Sunshine School in Sri Lanka

The Sunshine School is supporting 40 children. 5 children from the Sunshine School have been awarded government scholarships. The scholarship means the children will attend the top school in the district free of charge, receive free uniforms and the parents will receive 2,000 rupees per month for books and learning materials. The new programme begins on 15th January 2020.

Elders Wisdom club and families in need in Sri Lanka

The Elders Breakfast Club is supporting 35 elders and monthly food supplies have been given to about 30 very needy families.

In July 2019 in our village near Killinochchi in the north of Sri Lanka, 95 people were given Annadhanam (wholesome cooked lunch) and 41 Families were given monthly dry rations.

In March 2020 Our team in Sri Lanka, in response to the covid lockdown, curfew and food shortages, ordered a 3 month supply of food for the 60 families in our village near Killinochchi. They are also supplying cooked food for about 150 people in a remote village nearby.

At Padmalokah, our land in the village, we now have a new well that is giving clean water and plans are going ahead for the community building. On our beautiful land an eternal flame is tended every day with prayers and a puja is offered there on each full moon day.

Supporting the TEA Project in Sri Lanka

Jan 2020 Heart of Living Yoga Foundation supported the T.E.A. Project who improve the education of the children of the tea pickers north of Kandy. They have funding but need more people to help deliver the educational and empowerment programmes. This community has also been badly affected by the pandemic.

Children & Adults with Special Needs in Sri Lanka Trauma Healing in North Sri Lanka

Together with A.Y.M. (Astanka Yoga Mandir) and H.S.E.F. (Holistic Special Educational Foundation) we delivered the very first all Sri Lankan therapeutic yoga training workshop for the medical health staff at the hospital at Mualithivu, along with parents and carers of children with special needs. The session was conducted by Mr Ratnajothy, Ms Premy, Ms Satya and Shri Kaliyuga gave the Inauguration speech.

For the past 5 Years Heart of Living Yoga and Holistic Special Education Foundation and Special Yoga U.K. have been working together to deliver training courses to health care professionals such as doctors, nurses and midwives, to teachers and to parents and carers of children with special needs. We owe a huge debt of gratitude to Julie Cox and Jyoti Manuel who gave so much time, dedication and love to the children and to the trainings. Our aim from the beginning was to eventually train Sri Lankan people to deliver the training direct.

Education in India

Heart Of Living Yoga India is supporting the community of Itharna, a village in the Himalayas, with its organic farming projects, its school, its young people and we are in the process of establishing a programme of workshops on sustainable living offered by the village people, staying with them in their homes and learning how to live a life close to nature that is based on spirituality. The Buddha Fellowship is in partnership with us and is sending two graduate interns to live there for 2 months and make a proposal to take these plans forwards.

We continue to support the **After-School Club** in Rishikesh which is being run by Swami Ishwaranand. We have been able to give a scholarship to one young girl to go to a very good school which should ensure a good future for her. In the new term we will be providing a local qualified English teacher to enable the children to receive regular English lessons. We have also been able to organise English lessons for the local flower children under the wings of a local ashram. This will help them to get better jobs, notably in the tourism sector. In February 2020 we received an update from the after-school project, that the children took part in a special ceremony day for Basant Panchami, the festival of the Goddess Saraswati, goddess of wisdom and learning. The children offered prayers that all obstacles in our lives should be removed and Mother should always give wisdom to all and a bright future for everyone. We have also provided them with warm jumpers and woolly hats for the cold winter months.

Pine Ridge Reservation

Pine Ridge Reservation in South Dakota, USA, is home to the Oglala Lakota nation. There is deep poverty there and the reservation was struck by a number of natural disasters including flooding last winter followed by blizzards and then a severe cyclone. In the spring of 2020, following the floods, Heart Of Living Yoga Foundation sent new beds and mattresses for 6 residents. In the autumn there was an appeal for warm clothes and heaters for the elders of the community, many of whom live in poorly insulated houses, often shared with many other people. Pine Ridge was visited by Greta Thunberg last year and was involved in the nearby Standing Rock protest camp. It is a site of supreme spiritual and cultural wisdom and we are very happy to help however we can.

Yoga Teacher Training

Heart of Living Yoga Teacher Training courses and events continue to take place and have successfully made the transition to online presentations using Zoom facility and Internet usage while lockdowns are in place.

Brazil

We are currently supporting three projects to help children with the help of Ivan Deniz who is based in Brazil.

1. A children's home near Alto Paraiso that is run by the Paulo de Tarsus group looks after many children and babies whose families are in crisis and unable to look after them temporarily and perhaps permanently. Our local volunteers led by Ivan is staying in close contact with Dona Romilda, the manager, and her team to give them all the support we can and to help them become sustainable as they move into what looks like a challenging future in Brazil.
2. Jennifer's Library – Jennifer continues to gather books for the benefit of the local children and villagers and we hope to assist in the building of a small structure, once plans are approved, that will protect the books from weather damage.
3. Tribal School project is further north in the Manaus area of the Amazon rainforest. Many tribes have come together to live on the edge of the forest, from which they are being squeezed. One amazing woman, Claudia Barre, has brought all the different tribes together who all speak a different language and she has created a School for the tribal children. Given the challenges of the covid pandemic we anticipate helping them with food supplies and are working on a way to get the help directly to those that need it.

Happy Schools Project in the UK

The Happy Schools project to deliver yoga teaching into 5 primary and 2 secondary schools over a 6 month period, initially funded by a successful Lottery award of £9,900, continues to take place. Yoga has been taught to mainstream schoolchildren, children with special needs and school teachers in school time and as staff training. Some staff training sessions were postponed because of the pandemic but the Lottery have said there is no deadline to spend the money. It may be possible to offer online 1:1 sessions during lock downs. It was clear that monies had to be spent before we could apply for new funding to continue this very successful and worthwhile project.

The **Food & Art Family Fun Day** in West Howe in Bournemouth was a great success, with about 70 people coming to enjoy a beautiful community event together. Stuart and Satya, our two artists, designed and produced a remarkable mosaic mural project for the kids to paint which was then assembled into its full glory in the entrance hall of the community centre.

Achievements against objectives

Projects in Sri Lanka, India, Brazil and U.K. are supported and delivered by local people and are established, in progress and adapt to local needs and global events. Heart of Living Yoga Foundation's work is developing widely and we foresee more projects beginning and continuing in all areas. Teacher training courses and events continue online adhering to the guidance given in relation to the Covid-19 global pandemic.

FINANCIAL REVIEW

Reserves policy

In line with Charity Commission advice Heart of Living Yoga Foundation has a reserves policy to ensure viability beyond the immediate future and to provide service over the longer term. Unspent money is allocated to 2 different types of fund in the accounts- restricted and unrestricted. At the year end the unrestricted reserves totalled £43,962 (2019: £37,320).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees volunteer and are approved at an AGM by existing Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are a further four Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends. Rev. Padma Devi Sumananda has been working in Sri Lanka for the past 12 years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepare the Financial Reports.

Related parties

A Memorandum of Understanding exists between the Institute of Human Excellence, Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007875 (England and Wales)

Registered Charity number

1169252

Registered office

40A Naseby Road

BOURNEMOUTH

Dorset

BH9 1SR

Trustees

A Estermann

Rev P Sumananda

H Sumananda

R Weil

C Weil

Company Secretary

C Weil

Independent examiner

Stephen Arnold F.M.A.A.T AAT Licensed Accountant

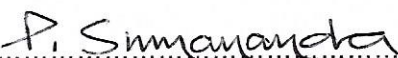
23 Branwell Close

Christchurch

Dorset

BH23 2NP

Approved by order of the board of trustees on.25 April 2021 and signed on its behalf by:

.....

Rev P Sumananda—Chairperson

HEART OF LIVING YOGA FOUNDATION

Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation ('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

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

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 

Date 25 April 2021

Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
Independent Examiner

23 Branwell Close
Christchurch
Dorset
England
BH23 2NP

HEART OF LIVING YOGA FOUNDATION

Statement of Financial Activities

Year ended 31 August 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
INCOME FROM					
Donations and charitable activities		51,276	–	51,276	73,622
Total income		<u>51,276</u>	<u>–</u>	<u>51,276</u>	<u>73,622</u>
Expenditure					
EXPENDITURE ON Charitable activities					
Yoga activities		44,634	2,360	46,994	67,154
Total expenditure		<u>44,634</u>	<u>2,360</u>	<u>46,994</u>	<u>67,154</u>
Net income and net movement in funds		<u>6,642</u>	<u>(2,360)</u>	<u>4,282</u>	<u>6,468</u>
Reconciliation of funds					
Total funds brought forward		37,320	3,520	40,840	34,372
Total funds carried forward		<u>43,962</u>	<u>1,160</u>	<u>45,122</u>	<u>40,840</u>

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

The notes on pages 12 to 15 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION


Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Current assets			
Stocks	6	926	572
Debtors	7	751	751
Cash at bank and in hand		43,945	40,017
		<u>45,622</u>	<u>41,340</u>
Creditors: amounts falling due within one year	8	500	500
Net current assets		<u>45,122</u>	<u>40,840</u>
Total assets less current liabilities		<u>45,122</u>	<u>40,840</u>
Net assets		<u>45,122</u>	<u>40,840</u>
Funds of the charity			
Restricted funds		1,160	3,520
Unrestricted funds		43,962	37,320
Total charity funds	9	<u>45,122</u>	<u>40,840</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 April 2021, and are signed on behalf of the board by:

Rev P Sumananda
Trustee



A Estermann
Trustee



The notes on pages 1 to 15 form part of these financial statements.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements

Year ended 31 August 2020

1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 40A NASEBY ROAD, BOURNEMOUTH, DORSET, BH9 1SR, ENGLAND.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Analysis of grants

	2020	2019
	£	£
Grants to institutions		
Grants to institutions type 1	16,951	12,528
Total grants	<u>16,951</u>	<u>12,528</u>

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

5. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	500	500

6. Stocks

	2020 £	2019 £
Finished goods and goods for resale	926	572

7. Debtors

	2020 £	2019 £
Other debtors	751	751

8. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	500	500

9. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	37,320	51,276	(44,634)	43,962

	At 1 September 2018 £	Income £	Expenditure £	At 31 August 20 19 £
General funds	34,372	63,722	(60,774)	37,320

HEART OF LIVING YOGA FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

9. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
Big Lottery - Happy Schools Project	3,520	–	(2,360)	1,160

	At 1 September 2018 £	Income £	Expenditure £	At 31 August 20 19 £
Big Lottery - Happy Schools Project	–	9,900	(6,380)	3,520

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	44,462	1,160	45,622
Creditors less than 1 year	(500)	–	(500)
Net assets	43,962	1,160	45,122

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	37,820	3,520	41,340
Creditors less than 1 year	(500)	–	(500)
Net assets	37,320	3,520	40,840

11. Related parties

10. Related party disclosures

During the year the charity paid grants totalling £10,387 to the Institute of Human Excellence in Sri Lanka; £ 2,000 to the Association Paulo De Tarso in Brazil; £2,000 Covid 19 Help Brazil; £1,250 to the T.E.A. Project Sri-Lanka;£657 Heart of Living Yoga india;£236 Dakota Elders U.S.A; £221 Yoga Dharmendra Gurukulum Charitable Society India; £200 E Gadia.

HEART OF LIVING YOGA FOUNDATION

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

The following pages do not form part of the financial statements.

HEART OF LIVING YOGA FOUNDATION

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
INCOME FROM		
Donations and charitable activities		
Donations	14,657	17,514
Grants - Happy Schools	–	9,900
Event contributions received	36,619	45,821
Rent contributions received	–	387
	<u>51,276</u>	<u>73,622</u>
EXPENDITURE ON Charitable activities Yoga activities		
Activity type 1		
Activities undertaken directly		
Events	5,868	24,588
Rent	–	6,195
Print, Postage & stationery	89	299
CD Production	906	1,827
Yoga Teacher Training	19,450	12,200
Computer & IT	577	444
Agent fees	–	69
Travel expenses	61	1,902
Grants to Institutions	16,951	12,528
Accountancy fees	500	500
Bank charges	232	225
	<u>44,634</u>	<u>60,777</u>
Grant funding activities		
Happy Schools - Yoga Teaching	<u>2,360</u>	<u>6,377</u>
	<u>46,994</u>	<u>67,154</u>
EXPENDITURE ON Charitable activities Yoga activities		
	<u>46,994</u>	<u>67,154</u>
Net income	<u>4,282</u>	<u>6,468</u>
