



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/01/2022

Period start date To 31/12/2022

Period end date

Charity name: Lumi Foundation

Charity registration number: 1172800

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of health for the public benefit by providing practices of yoga to individuals and communities in England who would otherwise not have access to yoga by reasons of age, ill-health, disability, financial hardship or other disadvantage. 'Practices of yoga' means: 1) physical asana (yoga) exercises), 2) meditation and mindfulness practices, 3) philosophical/personal inquiry
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Lumi Foundation delivers free and low cost yoga and meditation classes and programmes to a wide range of groups, predominantly in West London, including: People on low income (partnering with Community Champions projects including Masbro Centre, White City Community Centre, Bayonne estate and West Gibbs estate, The Peabody Trust, Dalgarno Trust and Riverside Studios); Disabled adults and children (Action on Disability, Log Cabin, Ashchurch Centre, Bishop Creighton House); Elderly groups (South London Cares, Manchester Cares, AgeUK, John Betts House, Sycamore House, Percy Bilton Court); Refugees and asylum seekers (West London Welcome, Refugee Council); Adults with ill health (Maggie's, Headway).</p> <p>Lumi Foundation works with partner organisations with demand for yoga and provides accessible and adaptable classes at locations that suit the practitioners. We also provide online yoga classes directly to yogis via livestream.</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees consider these activities to be aligned with the Charity's objectives as set out in its governing document. Furthermore, the trustees can declare that they have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>During 2022, Lumi Foundation delivered 1,396 classes to over 12,000 yogis.</p> <p>The foundation had 20 teachers teaching classes.</p> <p>In 2022, we were able to re-open more of our classes after the lockdowns caused by the Covid-19 pandemic. We also continued to host some classes via livestream.</p> <p>Below is a summary of the classes that we delivered in 2022.</p> <p>Partner: Community Champions 76 classes in person for the community at White City Community Centre; 39 livestream and 40 in person classes for Masbro Centre; 26 livestream and 32 in person classes at West Gibbs community centre; 32 in person classes at Bayonne community centre Aim: increase mobility and health and create connection in communities to combat loneliness and isolation</p> <p>Partner: The Peabody Trust 24 pregnancy yoga classes, 37 post natal yoga classes, 72 chair and mat yoga classes delivered in person at Old Oak Community Centre 18 in person chair yoga classes delivered at Peabody housing estate, Hammersmith Aim: to create strong communities and opportunities for connection as well as improving health and mobility</p> <p>Partner: Action on Disability 15 in person classes Aim: to increase mobility, general health and create connections through delivery of mat and chair yoga for disabled and vulnerable young people</p> <p>Partner: Maggie's London 33 in person classes at Maggie's Charing Cross 29 in person classes at Maggie's St Bart's 101 livestream classes for the Maggie's London community Aim: to improve general health, practice mindfulness and create a strong community</p> <p>Partner: Maggie's Southampton 96 chair and mat yoga classes, delivered on livestream Aim: to improve general health, practice mindfulness and create a strong community.</p>
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		<p>Partner: AgeUK 97 chair and mat yoga classes for the elderly (over 55 years old) delivered in person Aim: to increase mobility, improve general health, encourage connection and combat loneliness</p> <p>Partner: Dalgarno Trust (Iraqi Women's League) 12 mat and chair classes delivered in person Aim: to improve general health, practice mindfulness and share a fun activity as a group</p> <p>Partner: Log Cabin 41 mat classes in person for keyworkers working with children with various disabilities Aim: to improve general health, practice mindfulness and relax</p> <p>Partner: South London Cares 10 chair yoga classes in person Aim: to maintain mental awareness and mobility for the elderly and their companions</p> <p>Partner: Manchester Cares 4 chair yoga classes on livestream Aim: to maintain mental awareness and mobility for the elderly and their companions</p> <p>Partner: Riverside Studios 50 in person mat classes 50 livestream mat classes 2 classes for children Aim: to improve general health, reduce stress, build community and connection, offering an activity for the local community</p> <p>Partner: Imperial College 13 livestream classes and 17 in person classes for employees Aim: to improve general health, practice mindfulness and create connection</p> <p>Partner: Hammersmith United Charities 48 chair yoga classes delivered in person for residents at Sycamore House and 8 chair yoga classes delivered in person for residents at John Betts House Aim: to offer an activity for the residents to enjoy together, while improving their physical and mental health</p> <p>Partner: Cobham Community Centre 45 in person yoga classes for the elderly and 45 in person yoga classes for adults with learning disabilities and their carers Aim: to offer a physical practice to enjoy and build community and connection</p>
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		<p>Partner: Addison Primary School 17 weeks of yoga classes for Key Stage 1 children, delivered in person Aim: to help young children develop strength and flexibility and discover the connection between movement and breath through yoga games and poses</p> <p>Partner: Bishop Creighton House 12 yoga classes delivered in person to adults with learning and physical disabilities Aim: to support this community to improve general health and well being and create connection</p> <p>Partner: West London Welcome 46 yoga classes delivered in person to this community of refugees and asylum seekers Aim: to support health and well being and to support community and connection</p> <p>Partner: Percy Bilton Court 14 chair yoga classes delivered in person to this elderly community living in sheltered accommodation Aim: to help improve health, well being and to offer a shared activity for the community</p> <p>Partner: Earl's Court Community Hub 12 mat and chair yoga classes delivered in person at this community centre Aim: to offer an activity for the community to support health and well being</p> <p>Partner: Ashchurch Centre 6 mat and chair yoga classes for this community of young adults with learning disabilities, delivered in person Aim: to share an activity and foster well being through yoga and focusing on the breath</p> <p>Partner: Headway 10 livestream classes and 2 in person classes for this community suffering from brain injury Aim: share an activity and improve well being by combining movement with breath</p> <p>Partner: St Antonio Eritrean Refugee Women 5 classes delivered in person Aim: to support this group of women to share a physical activity and build community and connection</p> <p>Partner: Refugee Council 3 classes delivered in person to a group of refugees</p>
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		<p>Aim: to bring this group together and promote community and connection through the practice of yoga</p> <p>Livestream classes offered by Lumi Foundation for the community (independently of partners)</p> <p>49 chair classes on Fridays 50 mat classes on Saturdays 47 yin yoga classes on Sundays</p> <p>Events and Fundraising</p> <p>Lumi Foundation continued to build awareness of its services and raise funds through several events including:</p> <p>Two fundraising yin yoga workshops</p> <p>A team of 10 Lumi Foundation yogis took part in the Ealing Half Marathon for sponsorship</p> <p>Festive Flow December 2022 - over 50 members of our community joined us for this Christmas event, which included a yoga practice, meditation, raffle and silent auction</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the 2022 financial year, Lumi Foundation's net assets were £38,632 (Income for the year: £74,547.05) (Expenditure for the year: £58,609.85)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserve funds are held to deliver free and low-cost services and are also held as a buffer for unforeseen expenditure
Amount of reserves held	Para 1.22	Balance at end of 2022 - £38,632
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funding include payments from partner organisations, grants and donations from individuals, grant-giving bodies and organisations, including The National Lottery Community Fund, Local Giving, Hammersmith United Charities and Lumi Power Yoga
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by charity trustees

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Lumi Foundation
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Other name the charity uses	
Registered charity number	1172800
Charity's principal address	121 King Street London W6 9JG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ari Iso-Rautio	Chair		
2	Elina Iso-Rautio			
3	Elizabeth Powell			
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### Corporate trustees – names of the directors at the date the report was approved

Director name		



**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity’s objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity’s own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Ari Iso-Rautio

Position (eg  
Secretary, Chair, etc)

Chair of Board of Trustees

Date

5 September 2023

## **Lumi Foundation**

Charity Accounts Registration Number 1172800

### **Financial Year**

Start date: 1st January 2022

End date: 31st December 2022

**Lumi Foundation**  
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**Lumi Foundation**  
Charity Information  
For the financial year ended 31st December 2022

Charity Address	121 King Street London W6 9JG
Trustees	Mr Ari Iso-Rautio Mrs Elina Iso-Rautio Ms Elizabeth Powell
Accountant	Gains Accountants Queen Elizabeth Olympic Park Plexal, 14 East Bay Lane E20 3BS

**Lumi Foundation**  
Accountants' Report  
For the financial year ended 31st December 2022

We have prepared the accounts for the financial year ended 31st December 2022.

In accordance with your instructions we have generated this set of accounts using the information and accounting records provided by you.



.....  
Gains Accountants  
Queen Elizabeth Olympic Park  
Plexal, 14 East Bay Lane  
E20 3BS  
5th September 2023

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**Client Approval Certificate**

I approve these accounts and I confirm that all relevant records and information have been made available in their preparation.

.....  
Mr Ari Iso-Rautio

**Lumi Foundation**  
Profit and Loss  
For the financial year ended 31st December 2022

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Turnover</b>		74,314	43,105
Cost of Sales		(53,361)	(48,148)
<b>Gross Profit</b>		<b>20,953</b>	<b>(5,043)</b>
Administrative Expenses		(4,583)	(1,318)
<b>Operating Profit</b>		<b>16,370</b>	<b>(6,361)</b>
<b>Profit for the financial year</b>		<b>16,370</b>	<b>(6,361)</b>

**Lumi Foundation**  
Balance Sheet  
For the financial year ended 31st December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	2	-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Debtors	3	3,120	1,685
Cash at bank and in hand		38,644	23,629
		<u>41,764</u>	<u>25,314</u>
<b>Creditors: amount falling due within one year</b>		<u>(600)</u>	<u>(520)</u>
<b>Net current assets</b>		<u>41,164</u>	<u>24,794</u>
<b>Creditors: amount falling due after one year</b>		<u>-</u>	<u>-</u>
<b>Net assets</b>		<u>41,164</u>	<u>24,794</u>
<b>Capital Account</b>			
Net profit		16,370	(6,361)
Retained earnings		24,794	31,155
		<u>41,164</u>	<u>24,794</u>

**Lumi Foundation**  
Notes to the Financial Statement  
For the financial year ended 31st December 2022

## 1. Accounting Basis

### Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS 102) and with the Charties Act 2011.

## 2. Tangible fixed assets

<b>Cost or Valuation</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1st January 2022	2,310	2,310
Additions	-	-
Disposals	-	-
<b>At 31st December 2022</b>	<b>2,310</b>	<b>2,310</b>
 <b>Depreciation</b>		
At 1st January 2022	2,310	2,117
Charge for the year - 25% on Straight line basis	-	193
Disposals	-	-
<b>At 31st December 2022</b>	<b>2,310</b>	<b>2,310</b>
 <b>Net book values</b>		
At 31st December 2022	-	-
At 31st December 2021	-	-

<b>3. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,120	1,685

**Lumi Foundation**  
Detailed Profit and Loss  
For the financial year ended 31st December 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Donations	9,401	6,039
Grants	17,845	12,675
Class Fees	47,068	24,391
	<b>74,314</b>	<b>43,105</b>
<b>Cost of sales</b>		
Teachers & Coordinator wages	(35,737)	(24,071)
Management wages	(14,239)	(22,093)
Fundraising events & other costs	(3,385)	(1,984)
	<b>(53,361)</b>	<b>(48,148)</b>
Gross Profit	<b>20,953</b>	<b>(5,043)</b>
<b>Administrative Expenses</b>		
Advertising and Marketing	0	0
Audit & Accountancy fees	(680)	(519)
Depreciation	0	(193)
General Expenses	19	0
Scholarship	(3,300)	0
Insurance	(622)	(606)
	<b>(4,583)</b>	<b>(1,318)</b>
Operating Profit	<b>16,370</b>	<b>(6,361)</b>
Profit on ordinary activities before taxation	<b>16,370</b>	<b>(6,361)</b>
<b>Profit for the financial year</b>	<b>16,370</b>	<b>(6,361)</b>

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

### Report to the trustees

Charity Name  
Lumi Foundation

### On accounts for the year ended

December 2022

Charity no  
(if any)

1172800

### Set out on pages

2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: 5<sup>th</sup> September 2023

Name:

Phool Ashraf

Relevant professional qualification(s) or body (if any):

ACCA

Address:

Gains Accountants, Queen Elizabeth Olympic Park

Plexal, 14 East Bay Lane
E20 3BS

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**