

**THE YOGA IN HEALTH CARE ALLIANCE LTD  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

Whitefield Tax Limited

Chartered Certified Accountants and Registered Auditor

Arnold House 2 New Road  
Brading  
Sandown  
Isle Of Wight  
PO36 0DT

**The Yoga in Health Care Alliance Ltd**  
**Directors' Report and Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

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**The Yoga in Health Care Alliance Ltd  
Company Information  
For The Year Ended 31 March 2022**

Directors	Miss Heather Mason Dr Nicole Schnackenberg Dr Robin Monro Dr Sakthidharan Karunanithi Dr Rebekah Lawrence Dr Rupal Dave Dr Avichal Sharma Mr Sat Singh Khalsa
Company Number	10712121
Registered Office	Arnold House 2 New Road Brading Isle of Wight PO36 0DT
Accountants	Whitefield Tax Limited Chartered Certified Accountants and Registered Auditor Arnold House 2 New Road Brading Sandown Isle Of Wight PO36 0DT

**Trustees' annual report (including Directors' report) for the period**

**From:** 1<sup>st</sup> April 2021 to: 31<sup>st</sup> March 2022

**Charity name:** The Yoga in Healthcare Alliance Limited Ltd

**Charity registration number:** 1190806 (England & Wales)/SC051785 (Scotland)

**Company registered number:** 10712121

**Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote and protect the mental and physical health of the public by raising awareness and advancing education on yoga and its benefits for health, and in particular (but not exclusively) by: a) Encouraging and helping members of the general public and healthcare professionals to have a greater knowledge and understanding of all aspects of yoga and its practice by provision of information, study, education and training; b) Maintaining and improving the standard of teaching of yoga for health purposes by organising teacher training, education and other courses in all aspects of yoga; c) To promote research into the methods and effects of all forms of yoga with a view to understanding their health benefits more fully and increasing their efficacy
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	The Yoga in Healthcare Alliance organised a Wellness After Covid Symposium to promote understanding about how yoga could support those who have had the disease, have Long Covid symptoms and how yoga could boost immunity and support reduced infection rates. YIHA continued to train yoga teachers through its subsidiary, YIHA Training Limited, to deliver the Yoga4Health course to NHS patients as a prevention/early intervention programme, increasing the numbers of Yoga4Health teachers to 400. YIHA held meetings with Parliamentarians in its role as Secretariate to the APPG on Yoga in Society with a view to restarting public meetings of the APPG as soon as possible after a pause during the pandemic. The first post-pandemic meeting, on adolescent mental health, was arranged for June 2022.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The directors have regard for the guidance issued by the Charity Commission on public benefit while undertaking their role and work.

## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	As a charity involved in social prescribing, many of the activities that might have been undertaken were not possible during the pandemic. This is reflected in low turnover.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Modest reserves are held to fund the day to day work of the charity.
Amount of reserves held	Para 1.22	19,035
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

## Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	Articles of Association
How is the charity constituted?	Para 1.25	Limited company
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	Selection based on expertise, with reference to representation and diversity.

## Reference and administrative details

Charity name	The Yoga in Healthcare Alliance Limited
Other name the charity uses	YIHA
Registered charity number	1190806
Charity's principal address	Arnold House, 2 New Road, Brading, Sandown, Isle of Wight, PO35 0DT

## 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	Heather Mason	Director		
2	Dr Sat Bir Singh Khalsa	Director		
3	Dr Avichal Sharma	Director	22/9/2021 – 31/03/2022	
4	Dr Rupal Dave	Director	22/9/2021 – 31/03/2022	
5	Dr Rebekah Lawrence	Director	22/9/2021 – 31/3/2022	
6	Dr Nicole Schnackenberg	Director		
7	Dr Robin Monro	Director		
8	Dr Sakthidharan Karunanithi	Director		
9	Dr Paul David Fox	Director	1/4/2021 – 22/09/2021	

## Corporate trustees – names of the directors at the date the report was approved

Director name	
Heather Mason	
Dr Sat Bir Singh Khalsa	
Dr Avichal Sharma	
Dr Rupa Dave	
Dr Rebekah Lawrence	
Dr Nicole Schnackenberg	
Dr Robin Monro	
Dr Sakthidharan Karunanithi	

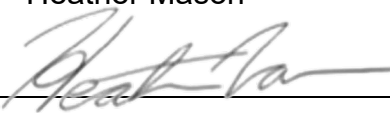

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)

Heather Mason 	Nicole Schnackenberg 
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Full name(s)

Heather Fara Mason
Nicole Schnackenberg

Date

20th August 2022
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**The Yoga In Health Care Alliance Ltd  
Accountants' Report  
For The Year Ended 31 March 2022**

**Report to the directors on the preparation of the unaudited statutory accounts of The Yoga In Health Care Alliance Ltd  
For The Year Ended 31 March 2022**

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Yoga In Health Care Alliance Ltd which comprise the Income Statement, the Statement of Financial Position, and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of The Yoga In Health Care Alliance Ltd , as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of The Yoga In Health Care Alliance Ltd and state those matters that we have agreed to state to the directors of The Yoga In Health Care Alliance Ltd , as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Yoga In Health Care Alliance Ltd and its directors as a body for our work or for this report.

It is your duty to ensure that The Yoga In Health Care Alliance Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of The Yoga In Health Care Alliance Ltd . You consider that The Yoga In Health Care Alliance Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Yoga In Health Care Alliance Ltd . For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the financial statements.

20 June 2022  
Whitefield Tax Limited  
Chartered Certified Accountants and Registered Auditor  
Arnold House 2 New Road  
Brading  
Sandown  
Isle Of Wight  
PO36 0DT



**The Yoga In Health Care Alliance Ltd**  
**Income Statement**  
**For The Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>	2	-	<b>3,990</b>
<b>GROSS SURPLUS</b>		-	<b>3,990</b>
Administrative expenses		(14,682 )	(17,210 )
Other operating income		18,775	13,538
<b>OPERATING SURPLUS</b>		<b>4,093</b>	<b>318</b>
Interest payable and similar charges		-	(6 )
<b>SURPLUS BEFORE TAXATION</b>		<b>4,093</b>	<b>312</b>
Tax on Surplus		6	(59 )
<b>SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR</b>		<b>4,099</b>	<b>253</b>

The notes on pages 11 to 12 form part of these financial statements.

**The Yoga In Health Care Alliance Ltd**  
**Statement of Financial Position**  
**As at 31 March 2022**

		2022		2021	
Notes	£	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	4		100		100
			<b>100</b>		<b>100</b>
<b>CURRENT ASSETS</b>					
Debtors	5	2,152		1,252	
Cash at bank and in hand		20,004		16,626	
		<b>22,156</b>		<b>17,878</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(3,221 )</b>		<b>(3,042 )</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>18,935</b>		<b>14,836</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>19,035</b>		<b>14,936</b>
<b>NET ASSETS</b>			<b>19,035</b>		<b>14,936</b>
Income Statement			<b>19,035</b>		<b>14,936</b>
<b>MEMBERS' FUNDS</b>			<b>19,035</b>		<b>14,936</b>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Miss Heather Mason  
 Director  
 20 June 2022

The notes on pages 11 to 12 form part of these financial statements.

**The Yoga In Health Care Alliance Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

## 1. Accounting Policies

### 1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### 1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates, and other similar allowances.

#### Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

#### Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

### 1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## 2. Turnover by Geographic Analysis

Company turnover by geographic location:

	2022	2021
	£	£
United Kingdom	-	3,990
	<u>-</u>	<u>3,990</u>

## 3. Average Number of Employees

There were no direct employees during the period. 1 (2021: NIL)

**The Yoga In Health Care Alliance Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**4. Investments**

	<b>Unlisted £</b>
<b>Cost</b>	
As at 1 April 2021	100
As at 31 March 2022	<u>100</u>
<b>Provision</b>	
As at 1 April 2021	-
As at 31 March 2022	<u>-</u>
<b>Net Book Value</b>	
As at 31 March 2022	<u>100</u>
As at 1 April 2021	<u>100</u>

**5. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Other debtors	2,152	1,252
	<u>2,152</u>	<u>1,252</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022 £</b>	<b>2021 £</b>
Corporation tax	-	801
Other taxes and social security	736	-
Other creditors	2,485	2,241
	<u>3,221</u>	<u>3,042</u>

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**8. General Information**

The Yoga In Health Care Alliance Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 10712121 . The registered office is Arnold House, 2 New Road, Brading, Isle of Wight, PO36 0DT.

**The Yoga In Health Care Alliance Ltd**  
**Detailed Income Statement**  
**For The Year Ended 31 March 2022**

	2022		2021	
	£	£	£	£
<b>TURNOVER</b>				
Income		-		3,990
<b>GROSS SURPLUS</b>		-		<b>3,990</b>
<b>Administrative Expenses</b>				
Wages and salaries	3,000		-	
Employers NI	86		-	
Employers pensions - defined contributions scheme	14		-	
Subcontractor costs	6,257		8,800	
Computer and IT consumables	48		-	
Insurance	503		378	
Printing, postage and stationery	48		200	
Advertising and marketing costs	-		147	
Training seminars and workshops	1,030		4,165	
Website costs	830		1,346	
Accountancy fees	1,674		1,555	
Professional fees	1,049		500	
Bank charges	130		106	
Sundry expenses	13		13	
		<u>(14,682)</u>		<u>(17,210)</u>
<b>Other Operating Income</b>				
Income from donations	18,775		13,538	
		<u>18,775</u>		<u>13,538</u>
<b>OPERATING SURPLUS</b>		<b>4,093</b>		<b>318</b>
<b>Interest payable and similar expenses</b>				
Other interest payable	-		6	
		<u>-</u>		<u>(6)</u>
<b>SURPLUS BEFORE TAXATION</b>		<b>4,093</b>		<b>312</b>
<b>Tax on Surplus</b>				
Corporation tax charge	-		59	
Prior year adjustment	(6)		-	
		<u>6</u>		<u>(59)</u>
<b>SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR</b>		<b>4,099</b>		<b>253</b>