

**THE YOGA IN HEALTH CARE ALLIANCE LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

The Yoga In Health Care Alliance Ltd
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2023

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The Yoga In Health Care Alliance Ltd
Company Information
For The Year Ended 31 March 2023

Directors

Miss Heather Mason
Mr Sat Singh Khalsa
Dr Rebekah Lawrence
Dr Rupal Dave
Dr Nicole Schnackenberg
Dr Avichal Sharma
Dr Sakthidharan Karunanithi

Company Number

10712121

Registered Office

Arnold House 2 New Road
Brading
Sandown
PO36 0DT

Accountants

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

The Yoga In Health Care Alliance Ltd
Company No. 10712121
Directors' Report For The Year Ended 31 March 2023

The directors present their report and the financial statements for the year ended 31 March 2023.

Review of the Business

The company was granted Registered Charity status on 11th August 2020.
The financial statements for the period to 31 March 2020 do not of course reflect this status.

Directors

The directors who held office during the year were as follows:

Miss Heather Mason

Mr Sat Singh Khalsa

Dr Rebekah Lawrence

Dr Rupal Dave

Dr Nicole Schnackenberg

Dr Avichal Sharma

Dr Robin Monro Resigned 31/03/2023

Dr Sakthidharan Karunanithi

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Miss Heather Mason

Director

5 July 2023

**The Yoga In Health Care Alliance Ltd
Accountants' Report
For The Year Ended 31 March 2023**

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 2023

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. 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.

Signed

5 July 2023

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

The Yoga In Health Care Alliance Ltd
Income Statement
For The Year Ended 31 March 2023

	Notes	2023 £	2022 £
TURNOVER		-	-
GROSS SURPLUS		-	-
Administrative expenses		(19,086)	(14,682)
Other operating income		7,174	18,775
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS BEFORE TAXATION		(11,912)	4,093
Tax on (Deficit)/surplus		-	6
(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(11,912)	4,099

The notes on pages 6 to 7 form part of these financial statements.

The Yoga In Health Care Alliance Ltd
Statement of Financial Position
As at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		100		100
			100		100
CURRENT ASSETS					
Debtors	5	2,928		2,152	
Cash at bank and in hand		5,700		20,004	
		8,628		22,156	
Creditors: Amounts Falling Due Within One Year	6		(1,605)		(3,221)
NET CURRENT ASSETS (LIABILITIES)			7,023		18,935
TOTAL ASSETS LESS CURRENT LIABILITIES			7,123		19,035
NET ASSETS			7,123		19,035
Income Statement			7,123		19,035
MEMBERS' FUNDS			7,123		19,035

For the year ending 31 March 2023 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

5 July 2023

The notes on pages 6 to 7 form part of these financial statements.

The Yoga In Health Care Alliance Ltd

Notes to the Financial Statements

For The Year Ended 31 March 2023

1. 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, Sandown, PO36 0DT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. 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.

2.3. 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.

3. Average Number of Employees

There were no direct employees during the period. 1 (2022: 1)

The Yoga In Health Care Alliance Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Investments

	Unlisted £
Cost	
As at 1 April 2022	100
As at 31 March 2023	<u>100</u>
Provision	
As at 1 April 2022	-
As at 31 March 2023	<u>-</u>
Net Book Value	
As at 31 March 2023	<u>100</u>
As at 1 April 2022	<u>100</u>

5. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	2,139	2,152
Other taxes and social security	789	-
	<u>2,928</u>	<u>2,152</u>

6. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Other taxes and social security	-	736
Other creditors	1,605	2,485
	<u>1,605</u>	<u>3,221</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.

The Yoga In Health Care Alliance Ltd
Detailed Income Statement
For The Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
GROSS SURPLUS		-		-
Administrative Expenses				
Wages and salaries	12,000		3,000	
Employers NI	421		86	
Employers pensions - defined contributions scheme	695		14	
Subcontractor costs	-		6,257	
Travel expenses	28		-	
Computer and IT consumables	-		48	
Insurance	125		503	
Printing, postage and stationery	83		48	
Advertising and marketing costs	39		-	
Training seminars and workshops	2,876		1,030	
Website costs	1,491		830	
Accountancy fees	1,200		1,674	
Professional fees	-		1,049	
Bank charges	115		130	
Sundry expenses	13		13	
		(19,086)		(14,682)
Other Operating Income				
Income from donations	7,174		18,775	
		7,174		18,775
OPERATING (DEFICIT)/SURPLUS		(11,912)		4,093
(DEFICIT)/SURPLUS BEFORE TAXATION		(11,912)		4,093
Tax on (Deficit)/surplus				
Prior year adjustment	-		(6)	
		-		6
(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(11,912)		4,099