

**YOGA FELLOWSHIP OF NORTHERN IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR**  
**ENDED 31 MARCH 2023**

# YOGA FELLOWSHIP OF NORTHERN IRELAND

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**YOGA FELLOWSHIP OF NORTHERN IRELAND**

**INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

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Chairperson	Michael McCann
Treasurer	Eileen Morgan
Membership Secretary	Maria McCarter
Committee member	Frances Rutland
Committee member	Margaret O'Neill
Committee member	Bridget O'Rawe
Safeguarding Officer	Amy Morgan

**YOGA FELLOWSHIP OF NORTHERN IRELAND**

**STATEMENT BY THE COMMITTEE  
ON THE UNAUDITED FINANCIAL STATEMENTS**

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We confirm that as the committee we have met our duty in accordance with the constitution to:

- ensure that the Fellowship has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of the affairs of the Fellowship as at 31 March 2023 and of its deficit for that period; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

**ON BEHALF OF THE FELLOWSHIP:**

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT  
TO THE COMMITTEE OF YOGA FELLOWSHIP OF NORTHERN IRELAND**

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We have reviewed the financial statements of Yoga Fellowship of Northern Ireland for the year ended 31 March 2023, which comprise Income and Expenditure Account, Balance Sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

**Committee responsibility**

As explained more fully in the Statement by the Committee set out on page 2, the committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

**Accountants’ responsibility**

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) “Engagements to review historical financial statements” and ICAEW Technical Release TECH 09/13AAF (Revised) “Assurance review engagements on historical financial statements”. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”. ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics.

**Scope of the Assurance Review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting of making enquiries of management and others within the fellowship, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the fellowship’s affairs as at 31 March 2023, and of its deficit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities.

**Use of our report**

This report is made solely to the committee, as a body, in accordance with our terms of engagement. Our review work has been undertaken so that we might state to the committee those matters we have agreed to state to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the committee as a body, for our review work, for this report, or the conclusions we have formed.

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**BAKER TILLY MOONEY MOORE**  
**Chartered Certified Accountants**  
**17 Clarendon Road**  
**Clarendon Dock**  
**Belfast**  
**BT1 3BG**

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**DATE**

**YOGA FELLOWSHIP OF NORTHERN IRELAND**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

**INCOME**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Yoga Days/ Tutor Courses		3,571		2,202
Teachers/Members Subscriptions		1,195		1,575
First Aid Course Fees		410		830
Interest earned		44		2
		<u>5,220</u>		<u>4,609</u>

**EXPENDITURE**

Yoga Days/Tutor Costs	(note 1)	3,269	950
Other Administration Expenses	(note 2)	125	86
Insurance		584	530
Accountancy Fees		820	713
Association Fees		154	264
Sundries		536	347
Bank and Paypal charges		104	64
Website and Computer Expenses		385	413
Advertising		166	166
Travel		788	114
Donations		-	200
First Aid Training		-	936
		6,931	4,783
<b>DEFICIT OF INCOME OVER EXPENDITURE</b>		<u>(1,711)</u>	<u>(174)</u>

**YOGA FELLOWSHIP OF NORTHERN IRELAND**

**BALANCE SHEET AS AT 31 MARCH 2023**

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		<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		<b>£</b>	<b>£</b>
Prepayments	(note 3)	319	321
Current Bank Account		836	810
Current Bank Account (Teachers)		904	714
Deposit Bank Account		19,014	20,470
PayPal Account		506	398
Cash Float		50	50
		<u>21,629</u>	<u>22,763</u>
<b>LIABILITIES</b>			
Sundry Creditors and Accruals	(note 4)	1,116	539
		<u>20,513</u>	<u>22,224</u>
<b>RESERVES</b>			
Opening Balance		22,224	22,398
Deficit for Year		(1,711)	(174)
		<u>20,513</u>	<u>22,224</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

**YOGA FELLOWSHIP OF NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. Analysis of Yoga Days/Tutor Courses**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fees	1,730	950
Room Rental	1,539	-
	<u>3,269</u>	<u>950</u>

**2. Analysis of other Administration Expenses**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stationery	59	27
Postage	66	59
	<u>125</u>	<u>86</u>

**3. Analysis of Prepayments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Insurance	243	243
Annual Zoom Subscription	76	78
	<u>319</u>	<u>321</u>

**4. Analysis of Sundry Creditors and Accruals**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy Fees	600	500
Sundries	3	39
Room Hire	338	-
Deferred Income	175	-
	<u>1,116</u>	<u>539</u>