Registered charity number: 1197171

JOURNEY WITHIN FOUNDATION

Charitable Incorporated Organization
Registered charity number 1197171
CIO registration number CE027661

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the period ended 31 December 2025

Registered charity number: 1197171

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INFORMATION PAGE

Registered charity name	JOURNEY WITHIN FOUNDATION
Charity number	1197171
CIO registration number	CE027661
Registered office	42 Rutland Road, Harrow, HA1 4JW
Trustees	Bhavik Nalin Kumar Patel (CEO) Sonya Sethi Vinay Raniga Parth Bhatnagar Mihir Kara
Independent examiner	Sterling Young Limited Suite 50, 238 Merton High Street Wimbledon London SW19 1AU

Registered charity number: 1197171

TRUSTEES' REPORT

For the period ended 31 December 2025

The trustees present their report and the financial statements of Journey Within Foundation ("the Charity") for the year ended 31 December 2025.

The trustees confirm that the financial statements have been prepared in accordance with the Charity's governing document, applicable statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102 (the "Charities SORP").

REFERENCE AND ADMINISTRATIVE DETAILS

The Charity's reference and administrative details are set out on the information page accompanying these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a Charitable Incorporated Organization (CIO), incorporated on 16 December 2021 and registered with the Charity Commission for England and Wales. It is governed by its constitution, which sets out its charitable purposes and the arrangements for its governance and management.

The Board of Trustees is responsible for the overall control, strategic direction and management oversight of the Charity. Day-to-day activities are undertaken by employees, contractors and volunteers, as appropriate, under the trustees' oversight.

The trustees are unpaid and give their time freely. Major decisions relating to the Charity's activities, strategic priorities, financial management and organizational structure are considered collectively by the trustees.

During 2025, the trustees maintained a focus on ensuring that the Charity's organizational capacity and working arrangements remained proportionate to its activities and available resources.

OBJECTIVES AND ACTIVITIES

The Charity's charitable objectives are:

- To advance education in the philosophies and practices of yoga and meditation, in particular but not exclusively by providing classes, courses and information.
- To promote physical and mental health, in particular but not exclusively by providing classes, courses and information relating to yoga and meditation.
- To advance such other exclusively charitable purposes under the laws of England and Wales as the trustees may determine, in particular but not exclusively by making grants.

The Charity's activities during the year were directed towards advancing these objectives through the continued promotion of existing educational resources, teachings and courses, together with regular communication and engagement with its community.

Following the development of courses and programmes during 2024, the trustees adopted a more measured approach during 2025, prioritising consolidation, engagement with existing resources and careful management of charitable funds rather than further programme expansion

PUBLIC BENEFIT

The trustees have considered the Charity Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities.

The trustees consider that the Charity's educational and wellbeing activities are undertaken for the public benefit and are consistent with its charitable purposes.

During the year, the Charity continued to promote yoga, meditation and wellbeing teachings through its existing educational resources, social media channels and weekly newsletters. These activities supported public access to educational information and encouraged engagement with resources intended to promote physical and mental wellbeing.

The trustees remain committed to ensuring that the Charity's activities are undertaken for the public benefit and that its resources are applied in furtherance of its charitable objectives.

ACHIEVEMENTS AND PERFORMANCE

Overview

2025 was a year of consolidation and careful resource management for Journey Within Foundation.

Following the programme development undertaken in 2024, the Charity's emphasis shifted towards promoting and supporting engagement with existing educational resources, maintaining regular communication with its community and managing operating costs responsibly.

The trustees considered it appropriate to allow time for feedback on existing courses before committing further resources to content production or programme expansion.

The Charity continued to promote Vani School's existing courses and teachings, sharing educational content through daily social media activity and maintaining a weekly newsletter to keep subscribers informed and engaged.

1. Advancing education in yoga and meditation

The Charity continued to advance its educational objective through the promotion of existing Vani School courses and educational resources.

Its activities included:

- Promoting existing courses and teachings to encourage participation in available educational opportunities.
- Sharing yoga and meditation teachings through daily social media activity.

- Maintaining a weekly newsletter to highlight teachings, courses and educational resources.
- Allowing time for feedback on existing courses before making decisions regarding further content production.

The trustees considered that continued promotion of the existing courses was an appropriate use of the Charity's resources during the year and supported its objective of advancing education in yoga and meditation.

2. Supporting physical and mental wellbeing

The Charity continued to promote existing teachings and courses relating to meditation, balanced living and personal wellbeing.

Through its regular social media communications and weekly newsletter, the Charity encouraged ongoing engagement with educational resources intended to support physical and mental wellbeing.

The trustees considered that these activities supported the Charity's objective of promoting physical and mental health through education and the dissemination of information relating to yoga and meditation.

3. Strengthening organisational sustainability

During 2025, the trustees focused on ensuring that the Charity's organisational structure and operating costs remained appropriate to its current activities.

The trustees considered the Charity's team structure, working arrangements and staffing requirements, with a view to streamlining delivery and controlling recurring costs.

At the meeting held on 5 August 2025, the trustees reviewed the organisation's staffing requirements, including the social media manager role. Having considered the measures previously undertaken in relation to that role, the organisation's operating costs and its current needs, the trustees concluded that the role was no longer required.

The trustees also considered the allocation of responsibilities among the remaining team and contractors to support the continued delivery of the Charity's activities.

These measures reflected the trustees' commitment to responsible stewardship of charitable funds and to maintaining an organisational structure that supports the Charity's long-term sustainability

Activity summary:

The Charity's principal activities during 2025 included:

- Daily social media activity sharing teachings and promoting existing courses.
- Weekly newsletters maintaining communication with the Charity's community.
- Continued promotion of Vani School's existing educational resources.
- A deliberate pause in new filming to allow time for feedback on existing courses.
- A streamlined team and continued emphasis on controlling operating costs.

PLANS FOR THE FUTURE

The trustees intend to continue delivering the Charity's core charitable objectives through the promotion of existing educational resources and regular communication with its community.

The Charity's future priorities include:

- Continuing to promote existing Vani School courses and educational resources.
- Maintaining regular social media activity and weekly newsletters.
- Considering feedback on existing courses to inform future educational development.
- Evaluating the need for further content production and programme expansion.
- Maintaining a proportionate organisational structure and controlling operating costs.
- Ensuring that future commitments are aligned with the Charity's financial resources and long-term sustainability.

Any further content production or programme expansion will be considered in light of identified needs, feedback, available resources and the Charity's financial position.

FINANCIAL REVIEW

The Charity's financial activities for the year are set out in the Statement of Financial Activities on page 11 of the financial statements. Its financial position at the year end is set out in the Balance Sheet on page 12.

For the year ended 31 December 2025, the Charity received total income of £229,285, comprising unrestricted donations.

Total expenditure for the year was £132,800, resulting in net income of £96,484.

At 31 December 2025, the Charity held total funds of £338,502, all of which were unrestricted.

The trustees continued to focus on the careful use of charitable funds, controlling operating costs and ensuring that expenditure was directed towards supporting the Charity's objectives

RESERVES POLICY

The Charity's policy is to hold unrestricted reserves equivalent to three months of budgeted unrestricted expenditure. This is intended to provide sufficient funds to meet ongoing obligations and manage any unexpected shortfall in income.

At 31 December 2025, the Charity held unrestricted funds of £338,502.

The trustees review the level of reserves held against the Charity's reserves policy, taking into account its future expenditure requirements, financial commitments and planned activities.

The trustees continue to apply a policy of using excess reserves to further the Charity's charitable objectives, while maintaining appropriate financial resources to support its ongoing activities.

GOING CONCERN

The trustees have reviewed the charity's financial position, including its available unrestricted funds, current and expected income and expenditure, and cash-flow forecasts.

Based on this review, the trustees consider that the charity has adequate resources to continue its activities for the foreseeable future and that the financial statements should be prepared on a going concern basis.

The trustees are not aware of any material uncertainties that may cast significant doubt on the charity's ability to continue as a going concern.

RISK STATEMENT

The trustees have considered the principal risks facing the Charity, particularly in relation to its operations, finances and delivery of charitable activities.

The trustees consider that appropriate arrangements are in place to manage and mitigate the risks identified.

The principal areas of risk and the measures considered by the trustees include:

- **Financial and expenditure risk:** The trustees seek to mitigate the risk of overspending through careful financial management, monitoring of expenditure and ensuring that operating costs remain proportionate to the Charity's activities.
- **Organizational and staffing risk:** The trustees review the Charity's staffing requirements and working arrangements to ensure that resources are appropriately aligned with its current activities.
- **Content accuracy and educational risk:** The Charity seeks to ensure that educational content is developed and promoted responsibly, including through engagement with reputable teachers and appropriate research and review.
- **Asset protection and governance risk:** The trustees continue to oversee the Charity's financial and operational arrangements and seek to maintain appropriate procedures for safeguarding its assets.

The trustees will continue to review these risks as the Charity's activities and operating requirements develop.

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STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, and the Charities Statement of Recommended Practice (Charities SORP).

The trustees are responsible for preparing financial statements that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for the reporting period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the applicable requirements of the Charities Act 2011 and, where applicable, the governing document of the charity.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:

B. Patel

Bhavik Patel

Trustee
Date: 29 October 2026

Registered charity number: 1197171

INDEPENDENT EXAMINER'S REPORT

To the trustees of Journey Within Foundation ("the Charity")

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2025.

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 and the applicable accounting framework.

Having satisfied myself that the accounts of the charity are not required to be audited 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 reasonable cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
- the accounts do not accord with those records;
- the accounts do not comply with the applicable accounting requirements, 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
- 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 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.



Shoolin Yagnik, FCCA
On behalf of Sterling Young Limited
Suite 50, 238 Merton High Street
Wimbledon
London SW19 1AU

Date: 29 October 2026

Registered charity number: 1197171

STATEMENT OF FINANCIAL ACTIVITIES

Incorporating the income and expenditure account
For the period ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	229,285	-	229,285	224,969	-	224,969
TOTAL INCOME AND ENDOWMENTS		**229,285**	**-**	**229,285**	**224,969**	**-**	**224,969**
EXPENDITURE ON							
Charitable activities							
Direct staff costs	3	70,352	-	70,352	133,434	-	133,434
Administrative expenses	4	62,448	-	62,448	69,011	-	69,011
TOTAL EXPENDITURE		**132,800**	**-**	**132,800**	**202,445**	**-**	**202,445**
NET INCOME AND NET MOVEMENT IN FUNDS		**96,484**	**-**	**96,484**	**22,524**	**-**	**22,524**
Reconciliation of funds							
Total funds brought forward		**242,018**	**-**	**242,018**	**219,495**	**-**	**219,945**
TOTAL FUNDS CARRIED FORWARD		**338,502**	**-**	**338,502**	**242,018**	**-**	**242,018**

The notes on pages 13 to 18 form part of these financial statements.

BALANCE SHEET

As at 31 December 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	6	26,026	46,586
Tangible fixed assets	6	365	730
		26,391	47,316
CURRENT ASSETS			
Debtors		-	-
Cash at bank and in hand		326,729	204,974
		326,729	204,974
CREDITORS			
Amounts falling due within one year	7	(14,618)	(10,272)
NET CURRENT ASSETS		**312,111**	**194,702**
Creditors: amounts falling due after more than one year		-	-
NET ASSETS		**338,502**	**242,018**
FUNDS			
Restricted funds	8	-	-
Designated funds	8	-	-
General fund	8	338,502	242,018
TOTAL FUNDS		**338,502**	**242,018**

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that no member has required an audit for the period.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to accounting records and for the preparation of financial statements.

These financial statements were approved and authorized for issue by the trustees on 29 October 2026 and are signed on their behalf by:

B. Patel

Bhavik Patel
Trustee

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), second edition, applicable to charities preparing their accounts in accordance with FRS 102, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

General information

The charity is a charitable incorporated organization, incorporated in England and Wales under registration number CE027661 and registered as a charity under number 1197171. Its registered office is 42 Rutland Road, Harrow, HA1 4JW.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Key judgements include the preparation of forecasts and long-term business strategy. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that could result in a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognized when the charity has entitlement to the funds, any performance-related conditions attached to the income have been met, receipt is probable, and the amount can be measured reliably.

Donations and gifts are recognized when the charity has entitlement to the income; receipt is probable and the amount can be measured reliably.

Where donations or grants are subject to conditions that must be met before, the charity is entitled to the income; the income is recognized when those conditions are satisfied.

Income received subject to restrictions is recognized within restricted funds and is applied in accordance with the restrictions imposed by the donor.

Expenditure and irrecoverable VAT

Expenditure is recognised when there is a legal or constructive obligation to make a payment, settlement is probable and the amount can be measured reliably. Expenditure is classified as follows:

- expenditure on charitable activities includes the costs of delivering services, exhibitions and educational activities undertaken to further the charity's purposes, together with associated support costs;
- other expenditure represents items not falling within another heading; and
- irrecoverable VAT is charged against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available for use in furthering any of the charity's purposes.

Interest receivable

Interest on funds held on deposit is recognised when receivable and can be measured reliably, normally upon notification by the bank.

Allocation of support costs

Support costs are functions that assist the work of the charity but do not directly undertake charitable activities. They include back-office, finance, personnel, payroll and governance costs and are allocated to activities on the basis of staff time.

Financial instruments

The charity has only basic financial instruments.

	2025 £	2024 £
Financial assets at amortised cost (a)	326,729	204,974
Financial liabilities at amortised cost (b)	(14,618)	(10,272)

- (a) Comprising cash and cash equivalents.
- (b) Comprising creditors as detailed in note 7, excluding deferred income and taxation and social security.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event.

Intangible Fixed Assets

Intangible fixed assets are recognized at cost where the relevant recognition criteria under FRS 102 are met. Expenditure on advertising and promotional activities, including the production of videos and photographs to attract donations, is charged to the Statement of Financial Activities as incurred. Separately acquired video content and photographic rights that meet the recognition criteria are amortized on a straight-line basis over their estimated useful economic lives. Where a useful economic life of five years is supported, amortization is charged at 20% per annum.

Pensions

The charity operates a defined contribution pension scheme for employees. The scheme's assets are held separately from those of the charity in an independently administered fund. Contributions are charged to expenditure as they fall due.

Employee benefits

Short-term employee benefits, including holiday pay, are recognized as an expense in the period in which the related service is received.

Significant judgements and estimation uncertainty

The preparation of financial statements in accordance with FRS 102 requires management to make estimates and judgements. The key judgement relates to depreciation and amortization rates and the estimated useful economic lives of tangible and intangible fixed assets.

2. Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	229,285	-	229,285
TOTAL DONATIONS AND LEGACIES	**229,285**	**-**	**229,285**

3. Staff costs

	2025 £	2024 £
Wages and salaries	66,367	122,567
Employer's National Insurance	1,994	7,190
Pension contributions	1,991	3,677
TOTAL STAFF COSTS	**70,352**	**133,434**

The key management personnel of the charity comprise the trustees. No remuneration, employer's National Insurance contributions or employer's pension contributions were paid to or in respect of key management personnel during the period. No trustee, or person connected with a trustee, received remuneration or benefits from the charity during the period.

No employee earned more than £60,000 during the period, excluding employer's National Insurance contributions. No trustee expenses were reimbursed during the period or the prior period. The average monthly number of employees was 2.

4. Other Expenses

	2025 £	2024 £
Depreciation of computer equipment	365	365
Advertising and marketing	3,414	1,235
Audit and accountancy fees	5,160	4,680
Payroll processing fees	300	300
Bank charges	1,481	1,675
Cleaning	-	-
General expenses	2,221	2,435
Professional and legal fees	4,205	47,247
Motor vehicle expenses	-	158
Printing and stationery	-	69
IT software and consumables	27,373	4,034
Rent	-	-
Subscriptions	5,534	4,240
National travel	170	303
Travel and entertainment	5,696	1,948
Bank revaluations	22	323
Amortization	6,506	
TOTAL OTHER EXPENSES	**62,448**	**69,011**

5. Taxation

The charity is exempt from corporation tax as all of its income is applied exclusively for charitable purposes.

6. Fixed assets

	Computer equipment 2025 £	Computer equipment 2024 £
Cost		
At start of period	1,460	1,460
Additions	-	-
At end of period	1,460	1,460
Depreciation		
At start of period	(730)	(365)
Charge for the period	(365)	(365)
At end of period	(1,095)	(730)
NET BOOK VALUE AT END OF PERIOD	**365**	**730**

	Intangible assets 2025 £	Intangible assets 2024 £
Cost		
At start of period	46,586	34,763
Additions	-	11,823
Transfer to P&L	14,054	
At end of period	32,532	46,586
Amortization		
Charge for the period	6,506	-
At end of period	6,506	-
NET BOOK VALUE AT END OF PERIOD	**26,026**	**46,586**

Intangible assets comprise separately acquired video content and photographic rights which meet the recognition criteria under FRS 102.

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Pension payable	467	444
PAYE payable	1,631	908

Accruals	9,300	5,700
Trustee's loan account	3,220	3,220
TOTAL	**14,618**	**10,272**

8. Statement of funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2025 £
General fund	242,018	229,285	(132,800)	-	338,502
Designated funds	-	-	-	-	-
TOTAL UNRESTRICTED FUNDS	**242,018**	**229,285**	**(132,800)**	**-**	**338,502**

9. Analysis of net assets between funds

	Designated funds £	General fund £	Restricted funds £	Total funds £
Net assets	**-**	**338,502**	**-**	**338,502**

10. Operating lease commitments

The charity had no future minimum lease payments under non-cancellable operating leases at the end of the period.

11. Legal status

The charity is a charitable incorporated organization and has no share capital.

12. Related party transactions

During the period, the charity had an outstanding loan balance of £3,220 due to a trustee as of 31 December 2025 (2024: £3,220). There were no other related party transactions during the period.