

Company Registration Number

05368620

**Yorkshire Yoga**

A Company Charity Limited by Guarantee  
Registered Charity Number 1124347

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

for the year ended 31st March 2023

**Yorkshire Yoga**  
A Company Charity Limited by Guarantee

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Company Number: 5368620  
Charity Number: 1124347

## **Report of the Trustees for the Year Ended 31 March 2023**

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The Trustees have pleasure in presenting their report and financial statements of the charity for the year ended 31st March 2023

### **Trustee-Directors**

Sarah Smith – appointed 20.09.2020  
Jodi Johnson – resigned 01.07.2022  
Caren Fox – appointed 23.02.2022  
Michelle Foxall – appointed 07.06.2022

Chairman : Vacant  
Treasurer: Vacant  
Company Secretary: Vacant

### **Structure and Governance**

Yorkshire Yoga is a Company Limited by Guarantee, incorporated on 17th February 2005, which became a Registered Charity on 5th June 2008.

The Charity operates in England and Wales from its principal/registered office at the Yorkshire Yoga & Therapy Centre 9-10 Halfpenny Close, Knaresborough in North Yorkshire. The Trustees are the Directors for the purposes of company law. The Board of Trustee-Directors is governed by its Memorandum and Articles of Association dated 17th February 2005. The objects for which the Charity is established are to promote, encourage and advance for the public benefit the study and practice of and research into yoga and related therapies or sport as a means of improving the mental, physical and spiritual health of the community and to publish the useful results of any such research.

## **Management**

Appointment of the volunteer Trustee-Directors is governed by the Memorandum and Articles of Association. Proposals for any new appointment to the Board of Trustee-Directors can be made by any voting member. One-third of the Trustee-Directors must retire by rotation at the Annual General Meeting. If eligible and willing, they may be re-appointed by election. The Charity may by ordinary resolution appoint a new Trustee-Director either to fill a vacancy or to be an additional Trustee-Director. Following appointment, a new Trustee-Director is given an induction pursuant to the charity's Recruitment of Trustees policy. This includes information regarding their responsibilities to the Charity Commission, Companies House and Yorkshire Yoga and training is also given.

## **Risk Management**

The Trustee-Directors regularly review the major risks to which the Charity is exposed and they establish systems to manage those risks. Trustee meetings are regularly scheduled to monitor and evaluate the consistency of the Charity's systems and procedures.

The major risks identified by the Trustee-Directors during the year 2022-23 continued in a similar vein to previously:

- continued financial viability of the charity, whilst recovering from the effects of the pandemic and the general cost of living crisis
- recruitment of new trustees
- No staff or volunteers with sufficient time to effectively manage the running of the centre

## **Achievements**

During the year 2022-23:

Implemented a new booking system for the tutors and therapists to book the centre directly and invoice from the system.

The kitchen is now an office and rented out to the charity Inspire Youth for the year, bringing much needed regular revenue into the centre.

New sign for the centre on the outside of the building.

With the two grants, the hoist and lifts have all been fixed and serviced. The boiler, fire extinguishers, fire and security alarms, shutter repair and maintenance of the guttering have all been completed.

The refurbishment of the toilets into a therapy room is waiting for tradesmen availability.

Increased the number of classes made available to children.

## **Objectives and Activities**

The objects for which the Charity is established are set out at 3.1 - 3.24 of the Charity's Memorandum of Association. The trustees consider these are no longer reflective and too narrow. Over the next financial year, we intend to seek the authority of the charity commission to change these, as part of the continued viability of the charity.

Generally, however, the Charity continued its classes and activities for the community. Some of these are targeted specific needs classes, e.g. for Older People, or people with mobility issues. The Charity offers a number of classes for different styles of Yoga, Pilates, Tai Chi, Ladies Dance, Pregnancy Yoga, Children's fitness and wellbeing class and a Teenage Yoga. Further to the classes, we offer therapy for Reflexology, Clinical psychology, and art psychology as well as sound bath relaxation and Reiki treatments.

Classes are open to all ages, all levels of ability or disability, and all races, religions and socio-economic groups.

## **Public Benefit**

The Charity's Trustee-Directors confirm that the main activities undertaken by the Charity have been in furtherance of its charitable purposes for the public benefit.

## **Reserves Policy**

The Charity's reserves policy aims to have a minimum of 4-6 months' expenditure deposited in a reputable bank account, accessible at short notice.

## **Responsibilities of the Trustee-Directors**

Company law requires the Trustee-Directors to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the Trustee-Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make sound judgements and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustee-Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

### **Members of the Charitable Company**

The directors of the company for the purposes of company law are trustees for the purpose of charity law, and those who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the statement of Recommended Practice – Accounting and Reporting by Charities, and in accordance with the Special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved on 30.09.2023 and signed on the Trustee-Directors' behalf by:

A handwritten signature in dark ink, appearing to be 'Sarah Smith', with a stylized flourish at the end.

Sarah Smith  
Trustee-Director

**Yorkshire Yoga**  
**Independent Examiner's report to the trustees.**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT  
White Rose Accounting  
18th October 2023

**Yorkshire Yoga**  
**Statement of Financial Activities**  
**for the year ended 31st March 2023**

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming Resources</b>	2				
From generated funds:					
Voluntary income		1,189	6,700	7,889	13,180
Activities for generating funds		4.60	-	4.60	628
Investment income		4,177	-	4,177	14
From charitable activities		17,842	-	17,842	26,868
<b>Total incoming resources</b>		<b>23,212</b>	<b>6,700</b>	<b>29,912</b>	<b>40,690</b>
<b>Resources Expended</b>	3				
Investment costs		2,631	-	2,631	2,662
Charitable activities (including depreciation)		10,203	13,063	23,266	73,945
Governance costs		493	-	493	506
<b>Total Resources Expended</b>		<b>13,327</b>	<b>13,063</b>	<b>26,390</b>	<b>77,113</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>9,885</b>	<b>(6,363)</b>	<b>3,522</b>	<b>(36,423)</b>
<b>Gross transfers between funds</b>	9	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>9,885</b>	<b>(6,363)</b>	<b>3,522</b>	<b>(36,423)</b>
<b>Other recognised gains/(losses)</b>		-	-	-	-
<b>Net movement in funds</b>		<b>9,885</b>	<b>(6,363)</b>	<b>3,522</b>	<b>(36,423)</b>
<b>Net income/(expenditure) for the year</b>		<b>9,885</b>	<b>(6,363)</b>	<b>3,522</b>	<b>(36,423)</b>
Total funds brought forward		(13,431)	88,494	75,063	111,486
<b>Total funds carried forward</b>		<b>(3,546)</b>	<b>82,131</b>	<b>78,585</b>	<b>75,063</b>



**Yorkshire Yoga  
Balance Sheet  
as at 31st March 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	4	86,761	96,935
<b>Current assets</b>			
Cash at bank and in hand		5,417	2,958
Debtors and prepayments	5	<u>421</u>	<u>1,180</u>
		5,839	4,138
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	6	<u>(10,036)</u>	<u>(10,474)</u>
		(10,036)	(10,474)
<b>Net current assets</b>		(4,197)	(6,336)
<b>Total assets less current liabilities</b>		82,564	90,599
Creditors: amounts falling due after more than one year	7	(3,979)	(15,537)
<b>Net assets</b>		<u><u>78,585</u></u>	<u><u>75,063</u></u>
<b>Represented by Funds</b>			
Unrestricted		(3,546)	(13,431)
Designated		<u>82,131</u>	<u>88,494</u>
		<u><u>78,585</u></u>	<u><u>75,063</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees and signed on their behalf by:



Sarah Smith (Trustee)

date: 1st November 2023

**Company Registration Number  
05368620**

**Yorkshire Yoga**  
**Notes to the accounts**  
**for the year ended 31st March 2023**

**1. Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

**Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Its directors are its trustees and vice versa.

**Funds Structure**

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Incoming Resources**

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis.

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

**Going Concern**

At the time of approving the accounts, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The directors have adopted the going concern basis of accounting in preparing the accounts.

**Governance Costs**

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Land	-	not depreciated
Buildings and additions	-	5% straight line
Fixtures, fittings and equipment	-	20% straight line

<b>2. Incoming Resources</b>	Unrestricted Funds 2023 £	Designated Funds 2023 £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
<b>Grants</b>				
National Lottery	-	-	-	4,680
Local Lotto	53	-	53	-
Harrogate BC	-	-	-	8,000
Bettys and Taylors Ltd	-	1,700	1,700	-
Two Ridings	-	5,000	5,000	-
Co-Op	1,136	-	1,136	-
Arnold Clark	-	-	-	500
	<u>1,189</u>	<u>6,700</u>	<u>7,889</u>	<u>13,180</u>
<b>Activities for Generating Funds</b>				
Fundraising and donations	5	-	5	628
	<u>5</u>	<u>-</u>	<u>5</u>	<u>628</u>
<b>Investment Income</b>				
Profit on sale of fixed assets	268	-	268	13
Other income (loans written off)	3,901	-	3,901	-
Bank Interest	9	-	9	1
	<u>4,177</u>	<u>-</u>	<u>4,177</u>	<u>14</u>
<b>From charitable activities</b>				
Class income	1,485	-	1,485	23,667
Room hire	16,356	-	16,356	3,202
	<u>17,842</u>	<u>-</u>	<u>17,842</u>	<u>26,868</u>
<b>Total Incoming Resources</b>	<u><b>23,212</b></u>	<u><b>6,700</b></u>	<u><b>29,912</b></u>	<u><b>40,690</b></u>
<b>3. Resources Expended</b>	Unrestricted Funds 2023 £	Designated Funds 2023 £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
<b>Investment costs</b>				
Bank charges and interest	92	-	92	127
Other interest charges	83	-	83	79
Loan interest	2,457	-	2,457	2,457
	<u>2,631</u>	<u>-</u>	<u>2,631</u>	<u>2,662</u>
<b>Charitable Activities</b>				
Wages, salaries and pensions	-	-	-	30,132
Payroll charges	-	-	-	180
Subcontract teaching costs	1,505	580	2,085	19,845
Rent, rates, room hire and insurance	1,040	598	1,638	2,925
Light and heat	2,232	289	2,521	2,897
Telephone	788	313	1,101	1,488
Subscriptions and Licences	395	-	395	2,601
Office expenses/Print post and stationery	1,954	336	2,290	2,445
Repairs and renewals	270	2,793	3,062	1,005
Professional fees	-	-	-	175
Depreciation	2,020	8,154	10,174	10,253
	<u>10,203</u>	<u>13,063</u>	<u>23,266</u>	<u>73,945</u>
<b>Governance costs</b>				
Independent Examiner's Fee	480	-	480	480
Statutory Filing fee	13	-	13	26
	<u>493</u>	<u>-</u>	<u>493</u>	<u>506</u>
<b>Total Resources Expended</b>	<u><b>13,327</b></u>	<u><b>13,063</b></u>	<u><b>26,390</b></u>	<u><b>77,113</b></u>

#### 4. Tangible fixed assets and depreciation.

	Freehold Land and Buildings £	Fixtures, Fittings and Equipment £	Total £
<b>Cost</b>			
Balance b/fwd	208,323	66,192	274,516
Additions	-	-	-
Disposals	-	-	-
As at 31st March 2023	<u>208,323</u>	<u>66,192</u>	<u>274,516</u>
<b>Depreciation</b>			
Balance b/fwd	112,396	65,184	177,580
Charge for the year	9,166	1,008	10,174
Eliminated on disposals	-	-	-
As at 31st March 2023	<u>121,562</u>	<u>66,192</u>	<u>187,755</u>
<b>Net book value</b>			
As at 31st March 2022	<u>95,927</u>	<u>1,008</u>	<u>96,935</u>
As at 31st March 2023	<u>86,761</u>	<u>-</u>	<u>86,761</u>

#### 5. Debtors and Prepayments

	2023 £	2022 £
Analysis of debtors falling due within one year		
Salaries	-	-
Prepayments	<u>421</u>	<u>1,180</u>
	<u>421</u>	<u>1,180</u>

#### 6. Creditors

	2023 £	2022 £
Analysis of creditors falling due within one year		
Trade Creditors	-	629
HMRC	1,598	2,334
Loans < 1 yr	7,958	7,032
Accruals and deferred income	<u>480</u>	<u>480</u>
	<u>10,036</u>	<u>10,474</u>

#### 7. Creditors

	2023 £	2022 £
Amounts falling due after more than one year		
Loans > 1 yr	<u>3,979</u>	<u>15,537</u>
	<u>3,979</u>	<u>15,537</u>

#### 8. Staff costs and emoluments

	2023 £	2022 £
Gross salaries	-	29,557
Employer's National Insurance	-	-
Employer's pension contributions	<u>-</u>	<u>575</u>
	<u>-</u>	<u>30,132</u>
Average number of employees (full time equivalent)	-	1½
No employees received remuneration in excess of £60,000		

## 9. Analysis of funds

### 9.1 Funds held.

Fund name	Type	Purpose and restrictions
NYCC	Designated	to fund the installation of a new boiler
National Lottery	Unrestricted	contribution to core costs
Local Lotto	Unrestricted	contribution to core costs
Bettys and Taylors Ltd	Designated	maintenance of lift and hoist and other equipment
Two Ridings	Designated	refurbishment of new spaces, advertising and core costs
Co-Op	Unrestricted	contribution to core costs
Harrogate Borough Council	Unrestricted	contribution to core costs
Arnold Clark	Unrestricted	contribution to core costs

### 9.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing Resources			Balance c/fwd
			Revenue	Depreciation	Transfers	
<b>Unrestricted funds</b>						
General unrestricted funds	(13,431)	22,023	11,307	2,020	-	(4,735)
Local Lotto	-	53	-	-	-	53
Co-Op	-	1,136	-	-	-	1,136
	(13,431)	23,212	11,307	2,020	-	(3,546)
<b>Restricted funds</b>						
Property Fund	88,494	-	-	8,154	-	80,340
Bettys and Taylors Ltd	-	1,700	1,294	-	-	406
Two Ridings	-	5,000	3,615	-	-	1,385
	88,494	6,700	4,909	8,154	-	82,131
<b>Total Funds</b>	<b>75,063</b>	<b>29,912</b>	<b>16,216</b>	<b>10,174</b>	<b>-</b>	<b>78,585</b>

## 10. Net assets between funds

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £
Fixed assets	21,055	65,706	86,761
Current assets	(10,587)	16,425	5,839
Creditors: amounts falling due within one year	(10,036)	-	(10,036)
Creditors: amts falling due after more than 1 yr	(3,979)	-	(3,979)
	<b>(3,546)</b>	<b>82,131</b>	<b>78,585</b>