



# **SHEFFIELD YOGA FOR ME/CFS**

**FINANCIAL STATEMENTS AND ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**A REGISTERED CHARITY, NUMBER 1117464**

**TRUSTEES' ANNUAL REPORT**

**NOTES TO THE ACCOUNTS**

**STATEMENT OF ASSETS AND LIABILITIES  
[BALANCE SHEET]**

**STATEMENT OF FINANCIAL ACTIVITIES**

2014 ~ 2016

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## **ANNUAL REPORT OF THE TRUSTEES**

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**Trustees:**

**Carol Watchorn**

**Elizabeth Walker**

**Jane Smallwood - resigned during year**

**Cara Noton**

**Beverley Cooper**

**Greer Furniss-Coates**

**Katya Robin**

**Address:**

**c/o 74 Broadlands Avenue**

**Sheffield.**

**S20 6RL**

**Banker:**

**Unity Trust Bank**

**Four Brindleyplace**

**Birmingham**

**B1 2JB**



**Governance and management.**

The charity operates under the rules of a constitution dated 1st December 2006.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and discharged by volunteers.

**Aims and objectives.**

To relieve the suffering of people living in Sheffield and surrounding districts who are affected by Myalgic Encephalomyelitis [ME] or Chronic Fatigue Syndrome [CFS] through the provision of special adapted remedial yoga classes, related information and social contact.

**Activities.**

The principle activities of the charity include:

- the provision of specially adapted yoga classes;
- the provision of relevant information to assist those with ME and CFS in managing their illness, and
- the provision of training to teachers of yoga.

**Summary of the main achievements of the year.**

See Annual Report.

## **Reserves policy.**

The policy on reserves is:

- To maintain a level of approximately £8,000 as working capital to enable the group to deliver its activities in the context of commitments to session teachers and room hirers, and
- To increase the undesignated funds to a similar level using receipts from sessions and other sources to bridge periods when new grants and donations are being sought, to fund the continuation of activities in the meantime.

The unrestricted reserve at 31st March 2025 was £12,051

The movement on all reserves is shown in the notes to these accounts.

## **Trustees' responsibility for the financial statements.**

Charity law requires trustees to prepare financial statements for each financial period, which show the state of affairs of the charity and the surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the trustees to prepare financial statements. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

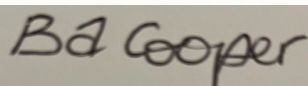
The trustees have declared that they have approved the trustees' report above.

Signed on behalf of the trustees

Signed \_\_\_\_\_  
Name \_\_\_\_\_ Carol Watchorn \_\_\_\_\_  
Position \_\_\_\_\_ Trustee \_\_\_\_\_  
Date \_\_\_\_\_ 24th October 2025 \_\_\_\_\_



Signed \_\_\_\_\_  
Name \_\_\_\_\_ Beverley Cooper \_\_\_\_\_  
Position \_\_\_\_\_ Trustee \_\_\_\_\_  
Date \_\_\_\_\_ 24th October 2025 \_\_\_\_\_





## NOTES TO THE ACCOUNTS

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Accounts must be prepared either on the receipts and payments or the accruals basis; if on an accruals basis, they must be prepared in accordance with the 2008 Regulations and the SORP [Statement of Recommended Practice "Accounting and reporting by charities" of March 2005.

Sums received for general purposes are treated as Unrestricted Funds. Sums received to be spent on a specific purpose in accordance with the wishes of the donor are shown as Restricted Funds.

Expenditure here is shown on a payments basis which means that items of expenditure due in the year of account but which have not been paid or billed are not brought into account.

[1] Grants received. **£ 28,000**

[2] Transfer of balance of restricted funds

Refers to write-off to unrestricted funds of miscellaneous small balances

# NOTES TO THE ACCOUNTS

## [3] Movement in year on restricted fund(s)

	Balance	Income	Expenditure	Balance
	Apr 1, 2024	2024/25	2024/25	31/03/25
	£	£	£	£
Sheffield Town Trust	1,495	3,000	1,649	2,846
The National Lottery	4,614	20,000	7,912	16,702
J G Graves	0	2,000	2,000	0
The Talbot Trust	0	3,000	3,000	0
Hillards Trust	1,000	0	0	1,000
<b>TOTAL</b>	<b>7,109</b>	<b>28,000</b>	<b>14,561</b>	<b>20,548</b>

## [4] Payments to trustees for reimbursement of expenses.

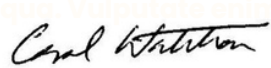
C.Watchorn  
E.Walker

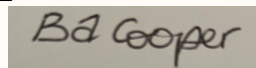


# STATEMENT OF ASSETS & LIABILITIES

	Note	2025	2024
		£	£
<b>Cash assets:-</b>			
Bank accounts		32,599	18,196
Cash in hand		0	0
		32,599	18,196
<b>Represented by:-</b>			
Unrestricted funds		<b>H</b> 12,051	11,086
Restricted funds	3	20,548	7,110
		32,599	18,196

**Signed on behalf of all the trustees by:**

  
 Signed \_\_\_\_\_  
 Name \_\_\_\_\_ **Carol Watchorn** \_\_\_\_\_  
 Position \_\_\_\_\_ **Trustee** \_\_\_\_\_  
 Date \_\_\_\_\_ **24th October 2025** \_\_\_\_\_

  
 Signed \_\_\_\_\_  
 Name \_\_\_\_\_ **Beverley Cooper** \_\_\_\_\_  
 Position \_\_\_\_\_ **Trustee** \_\_\_\_\_  
 Date \_\_\_\_\_ **24th October 2025** \_\_\_\_\_





# STATEMENT OF FINANCIAL ACTIVITIES

		2025	2025	2025	2024
	Notes:	Unrestricted funds	Restricted funds	Total funds	Total funds
Receipts:					
Grants		£ -	£ 28,000	£ 28,000	£10,000
Members donations		£ 1,578	£ -	£ 1,578	£1,912
NIDRA CD sales (net)		£ 127	£ -	£ 127	£173
<b>Total receipts</b>		<b>£ 1,705</b>	<b>£ 28,000</b>	<b>£ 29,705</b>	<b>£12,085</b>

Payments:					
Training		£ -	£ 1,120	£ 1,120	£0
General expenses [Volunteers]		£ -	£ 87	£ 87	£94
Publicity / Newsletter		£ -	£ 461	£ 461	£531
Tutors		£ -	£ 7,812	£ 7812	£6,185
Sessional Support Worker		£ -	£ 1,189	£ 1,189	£1,666
Transport		£ -	£ 1,424	£ 1,424	£1,372
Room hire		£ -	£ 2,038	£ 2,038	£1,659
Website development, maintenance and subscriptions		£ -	£ 168	£ 168	£151
Insurance - Public Liability		£ -	£ 165	£ 165	£345
Professional fees		£ -	£ 80	£ 80	£0
Miscellaneous		£ 740	£ 18	£ 758	£364
<b>Total payments</b>		<b>£ 740</b>	<b>£14,562</b>	<b>£15,302</b>	<b>£12,367</b>
<b>Net Receipts/Payments at end of year</b>		<b>£965</b>	<b>£13,438</b>	<b>£14,403</b>	<b>-£282</b>
<b>Funds from previous year</b>		<b>£11,086</b>	<b>£7,110</b>	<b>£18,196</b>	<b>£18,479</b>
<b>Total funds at year end</b>		<b>£12,051</b>	<b>£20,548</b>	<b>£32,599</b>	<b>£18,197</b>





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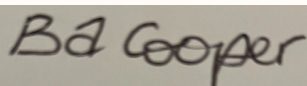
The trustees have declared that they have approved the trustees' report above.

Signed on behalf of the trustees

Signed \_\_\_\_\_  
Name \_\_\_\_\_ Carol Watchorn \_\_\_\_\_  
Position \_\_\_\_\_ Trustee \_\_\_\_\_  
Date \_\_\_\_\_ 24th October 2025 \_\_\_\_\_



Signed \_\_\_\_\_  
Name \_\_\_\_\_ Beverley Cooper \_\_\_\_\_  
Position \_\_\_\_\_ Trustee \_\_\_\_\_  
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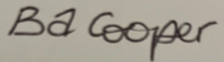


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Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Sheffield Yoga for ME/CFS

On accounts for the year  
ended

31<sup>st</sup> March 2025

Charity no  
(if any)

1117464

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2025**.

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

26<sup>th</sup> January 2026

Name:

Andrew J Wood

Relevant professional  
qualification(s) or body  
(if any):

Chartered Institute of Management Accountants.

Address:

Enovion Ltd, Ashlea, High Street, Calver, Hope Valley, S32 3XP

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**