

# YOGAHOME

England & Wales · Charity number 1119260

## Details

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**Other names** INNER CITY OUTER SPACE

**Status** Registered

**Legal form** Charitable company

**Company number** [05705200](#)

**Registered** 2007-05-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 14 Allen Road  
London  
N16 8SD

**Phone** 02072492425

**Email** [info@yogahome.com](mailto:info@yogahome.com)

**Website** [yogahome.com](http://yogahome.com)

## Activities

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**Objects:** 1) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR YOGA, PILATES AND DANCE; AND2) THE PRESERVATION AND PROTECTION OF GOOD HEALTH THROUGH THE PROVISION OF YOGA, PILATES, HOMEOPATHY AND OSTEOPATHY.3) TO ADVANCE THE EDUCATION OF THE COMMUNITY IN THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT AND TO PROMOTE THE MENTAL, SPIRITUAL, MORAL AND PHYSICAL DEVELOPMENT AND IMPROVEMENT OF YOUNG PEOPLE SO AS TO DEVELOP THEIR FULL CAPABILITIES SO THAT THEY MAY GROW TO FULL MATURITY AND BECOME RESPONSIBLE MEMBERS OF SOCIETY THROUGH SUCH EDUCATION.

**Activities:** We promote community participation in healthy recreation by offering a variety of funded classes for children and families in Hackney including yoga, street dance, baby music and baby gym.

## Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE HACKNEY
- Hackney

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,224,908	£1,108,460	£371,191	15
2024-03-31	£995,950	£981,207	£254,743	15
2023-03-31	£848,725	£819,685	£240,000	14
2022-03-31	£728,162	£725,806	£210,960	10
2021-03-31	£404,501	£580,918	-	-

## Trustees

Name	Role	Appointed
BILLIE CHAN		
Catherine Sullivan		2024-11-29
Dr Elizabeth Searle		2024-11-29
LARA HOOKER		2024-11-29
MARIA GANDY		

**YOGAHOME**

England & Wales - Charity number 1119260

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# Accounts

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**Charity registration number 1119260 (England and Wales)**

**Company registration number 05705200**

**YOGAHOME**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# YOGAHOME

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms Billie Chan Ms Maria Gandy Ms Catherine Sullivan Ms Lara Hooker Dr Elizabeth Searle	(Appointed 29 November 2024) (Appointed 29 November 2024) (Appointed 29 November 2024)
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<b>Secretary</b>	Ms Billie Chan
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**Charity number (England and Wales)** 1119260

<b>Company number</b>	05705200
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<b>Principal address</b>	11 Allen Road London N16 8SB
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<b>Auditor</b>	Galloways Accounting (Audit) Limited 15 West Street Brighton East Sussex BN1 2RL
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# YOGAHOME

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# YOGAHOME

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### **Objectives and activities**

The company is a charity promoting healthy recreation in Hackney through a variety of classes such as yoga and pilates. These classes include both on-site and outreach sessions.

Our outreach provision includes yoga classes and therapeutic massage to a range of schools and community groups in Hackney. These classes are funded entirely by Yogahome and are free to the receiving organisation.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Significant activities**

In this year Yogahome has provided over 180 studio classes per week. Total number of attendees on site this year has been 97,823.

In January 2025 we opened our community sauna and cold plunge offering the healthy benefits of these activities which in tandem with yoga boosts the immune system and health generally. There were 1,168 number of visits to the sauna from January to March 2025.

We also offer discounted room rentals for local therapists working in mental and physical health. We have provided space for 1,384 sessions in the year.

In our outreach work, we provide sessions in partnership with the following groups and organisations:

- Social Prescribing Hackney classes for those suffering from isolation, mental health conditions, chronic pain and chronic fatigue.
- St Paul's Church West Hackney fall prevention classes for the over 60's
- Garden School carers of children with SEND
- Hackney Primary Schools movement classes for children with SEND
- Leaways School boxing classes for children with SEMH, ADHD and Autism.
- Birth Companions at Shoreditch Trust
- Turning Point classes for those in addiction recovery
- IMECE for women survivors of violence

### **Financial review**

The reserves policy is that at least 3 months expenditure is to be retained as reserves at all times which equates to £150,000 approximately. In this financial period the reserves were above this level.

### **Structure, governance and management**

The Charity's governing documents are its Memorandum and Articles of Association.

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# YOGAHOME

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Billie Chan

Ms Maria Gandy

Ms Catherine Sullivan

Ms Lara Hooker

Dr Elizabeth Searle

(Appointed 29 November 2024)

(Appointed 29 November 2024)

(Appointed 29 November 2024)

#### Decision making

There are five trustees for Yogahome, two of which are directly involved in the day to day management of the charity, Maria Gandy and Billie Chan.

Trustees' meetings are held quarterly. Financial planning meetings are held monthly and

Management meetings are held weekly with senior members of the Yogahome team.

#### Statement of trustees' responsibilities

The trustees, who are also the directors of Yogahome for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

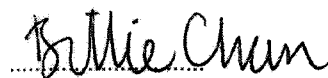
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditor

In accordance with the company's articles, a resolution proposing that Galloways Accounting (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Ms Billie Chan

Trustee

Date: 26-9-25



Ms Maria Gandy

Trustee

# YOGAHOME

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF YOGAHOME

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### Opinion

We have audited the financial statements of Yogahome (the 'charity') for the year ended 31 March 2025 which comprise the *statement of financial activities*, the *statement of financial position*, the *statement of cash flows* and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including *Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# YOGAHOME

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YOGAHOME

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities SORP 2019, Charities Act 2011, and data protection, anti-bribery, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatements, including obtaining an understanding of how fraud might occur; by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge or actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journals entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with the Charity Commission, relevant regulators and the charity's legal advisors; and
- Reviewing minutes of trustee board meetings.

# YOGAHOME

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YOGAHOME

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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Other matters

In the previous accounting period, the trustees of the charity took advantage of audit exemptions under s. 477 of the Companies Act 2006 and s. 144(1) of the Charities Act 2011. Therefore, the prior year financial statements were not subject to audit.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Galloways*

Galloways Accounting (Audit) Limited

Chartered Accountants  
Statutory Auditor

*30-9-2025*

15 West Street  
Brighton  
East Sussex  
BN1 2RL

Galloways Accounting (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# YOGAHOME

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Charitable activities	3	1,217,889	993,644
Investments	4	7,019	2,306
<b>Total income</b>		<u>1,224,908</u>	<u>995,950</u>
<b>Expenditure on:</b>			
Charitable activities	5	1,108,460	981,207
<b>Total expenditure</b>		<u>1,108,460</u>	<u>981,207</u>
<b>Net income and movement in funds</b>		<u>116,448</u>	<u>14,743</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>254,743</u>	<u>240,000</u>
<b>Fund balances at 31 March 2025</b>		<u>371,191</u>	<u>254,743</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# YOGAHOME

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		68,683		29,641
<b>Current assets</b>					
Debtors	12	31,913		29,461	
Cash at bank and in hand		336,428		274,938	
		<u>368,341</u>		<u>304,399</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(65,833)</u>		<u>(79,297)</u>	
<b>Net current assets</b>			302,508		225,102
<b>Total assets less current liabilities</b>			<u>371,191</u>		<u>254,743</u>
<b>The funds of the charity</b>					
Unrestricted funds	16		371,191		254,743
			<u>371,191</u>		<u>254,743</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26-9-2025



Ms Billie Chan  
Trustee



Ms Maria Gandy  
Trustee

Company registration number 05705200 (England and Wales)

# YOGAHOME

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		128,352		52,612
<b>Investing activities</b>					
Purchase of tangible fixed assets		(73,881)		-	
Investment income received		7,019		2,306	
<b>Net cash (used in)/generated from investing activities</b>			(66,862)		2,306
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			61,490		54,918
Cash and cash equivalents at beginning of year			274,938		220,020
<b>Cash and cash equivalents at end of year</b>			<u>336,428</u>		<u>274,938</u>

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Yogahome is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	15% on straight line basis
Plant and machinery	15% on reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Healthy recreation</b>		
Provision of Yoga and workshop sessions	1,217,889	993,644

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,019	2,306

### 5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
<b>Direct costs</b>		
Healthy recreation	577,037	488,732
<b>Share of support and governance costs (see note 6)</b>		
Support	520,849	491,022
Governance	10,574	1,453
	<u>1,108,460</u>	<u>981,207</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>1,108,460</u>	<u>981,207</u>

### 6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	269,733	269,375
Depreciation	34,839	24,163
Management	216,277	197,484
Governance costs	10,574	1,453
	<u>531,423</u>	<u>492,475</u>
<b>Analysed between:</b>		
Total	<u>531,423</u>	<u>492,475</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	1,453
Depreciation of owned tangible fixed assets	34,839	24,163

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Trustees

During the year two trustee, Maria Gandy and Billie Chan, were paid salaries of £43,500 each. No salary was paid in respect of services as a trustee.

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	17	12
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	249,776	250,789
Social security costs	14,727	13,596
Other pension costs	5,230	4,990
	<u>269,733</u>	<u>269,375</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The total employee benefits of the key management personnel of the charity were £98,730 (2024: £98,728).

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 11 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 April 2024	143,048	77,497	220,545
Additions	73,881	-	73,881
At 31 March 2025	<u>216,929</u>	<u>77,497</u>	<u>294,426</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	128,742	62,162	190,904
Depreciation charged in the year	32,539	2,300	34,839
At 31 March 2025	<u>161,281</u>	<u>64,462</u>	<u>225,743</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>55,648</u>	<u>13,035</u>	<u>68,683</u>
At 31 March 2024	<u>14,306</u>	<u>15,335</u>	<u>29,641</u>

#### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	12,466	11,273
Other debtors	15,800	16,143
Prepayments and accrued income	3,647	2,045
	<u>31,913</u>	<u>29,461</u>

#### 13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		5,535	5,422
Deferred income	14	-	18,247
Trade creditors		43,775	44,603
Other creditors		6,023	8,685
Accruals		10,500	2,340
		<u>65,833</u>	<u>79,297</u>

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Deferred income

	2025 £	2024 £
Other deferred income	-	18,247

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	18,247
Movements in the year:		
Deferred income at 1 April 2024	18,247	-
Released from previous periods	(18,247)	-
Resources deferred in the year	-	18,247
Deferred income at 31 March 2025	-	18,247

### 15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,230	4,990

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	254,743	1,224,908	(1,108,460)	371,191
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	240,000	995,950	(981,207)	254,743

# YOGAHOME

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>
<b>At 31 March 2025:</b>	
Tangible assets	68,683
Current assets/(liabilities)	302,508
	<u>371,191</u>
	<b>Unrestricted funds 2024 £</b>
<b>At 31 March 2024:</b>	
Tangible assets	29,641
Current assets/(liabilities)	225,102
	<u>254,743</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 19 Cash generated from operations

	<b>2025 £</b>	<b>2024 £</b>
Surplus for the year	116,448	14,743
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(7,019)	(2,306)
Depreciation and impairment of tangible fixed assets	34,839	24,163
<b>Movements in working capital:</b>		
(Increase) in debtors	(2,452)	(16,471)
Increase in creditors	4,783	14,236
(Decrease)/increase in deferred income	(18,247)	18,247
<b>Cash generated from operations</b>	<u>128,352</u>	<u>52,612</u>

### 20 Analysis of changes in net funds

The charity had no material debt during the year.

**YOGAHOME**

England & Wales - Charity number 1119260

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# Accounts

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**Charity number: 1119260**

**Company number: 05705200**

**(England and Wales)**

**Yogahome**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Yogahome**  
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**For the year ended 31 March 2024**

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**Yogahome**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The company is a charity promoting healthy recreation in Hackney through a variety of classes such as yoga and pilates. Yogahome also provides yoga classes and therapeutic massage to a range of schools and community groups in Hackney. These classes are funded entirely by Yogahome and are free to the receiving organisation. Current charitable provision includes:

Yoga and massage for the Elderly:

Ashley Court N16  
Benabo Court E8  
Thirlmere House N16  
Morel Court E2  
Adelaide Court E9  
Limetree Court E5  
Plumpton Lodge E5  
Cohen Lodge E5

Yoga for children with special educational needs:

Evering Road Playgroup E5  
Pearson Street Adventure Playground E2  
Orchard Primary School E9  
Young Hackney E8  
Mossbourne Parkside Acamdey E8  
Shoreditch Park Primary School N1

Yoga and massage for parents and carers of children with autism:

The Garden School N16

Yoga for Turkish, Kurdish and Turkish Cypriot women:

IMECE women's community centre N1  
Day-Mer community centre N16

Massage for elderly and mothers' groups of African Caribbean heritage:

Claudia Jones Organisation N16

Massage for single parent families and hostel families:

Round Chapel Families Project E5

Massage for women experiencing severe disadvantage during pregnancy, birth and early parenting:

Birth companions N5

Massage for women working in the sex industry:

Open Doors Project (Homerton University Hospital) E9

Subsidised parenting course for parents of children under 5:

Yogahome N16

Yoga for schools:

Petchey Academy E8  
Our Lady and St Joseph's RC Primary N1  
Clapton Girls Academy E5  
Baden Powell Primary School E5  
Holmleigh Primary School N16  
Grazebrook Primary School N16  
Woodberry Down Primary School and Nursery N4  
Shacklewell Primary School E8  
William Patten Primary School N16

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**Statement on public benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

Yogahome Trustees Report 2023-2024

**1. Social Prescribing partnership**

We continued to open the doors of our studios to people who wouldn't consider or can't afford attending our regular classes. In the past we have gone to community centres to support harder-to-reach communities, so it has been wonderful to be able to welcome them into our home.

"When other doors to services have been closed for some patients, Yogahome has always been open. Some of our most complex patients, who struggle to access services for long-term support, find that Yogahome provides them with a moment to pause and reflect when life around them feels out of control". Social prescriber

This strand targeted people who are dealing with the impact of isolation, mental health conditions, chronic pain and chronic fatigue. We were working in partnership with Social Prescribing Hackney and local Health and Wellbeing Coordinators to refer participants to our 47 weekly 1-hour sessions between April 2022- Mar 2023, creating around 500 attendances in total. Sessions were offered in person in the studio and online on zoom, if coming to the studio was challenging. Sessions were personalised to the small group that attended, taking into consideration the specific needs of each person. Sessions included gentle movement, specialised breathing exercises and guided rest techniques, which, uniquely, were accompanied by cutting edge sound healing. The combination of these modalities was specifically geared to strengthen the body and help handle symptoms with more resilience. The response has been staggering. 100% of participants said they are using the tools introduced in the sessions at home to alleviate a hard moment, and 70% said they were able to reduce visits to their GP as a result of attending the sessions regularly.

A social prescriber said: "Yogahome has really helped address a gap I have encountered for patients with long-term conditions like fibromyalgia, chronic fatigue, depression. I also work with people in north Hackney where there are even fewer resources and have really appreciated being able to refer to a local place that is feasible for patients with such conditions to attend".

From the words of our participants:

"I have such trouble sleeping, and one morning I closed my eyes and went to the place you taught us where we are not alone. I did the exercises we did in the class and it really helped shift the feeling I was feeling beforehand and grounded me".  
"sessions have made her grow stronger and feel beautiful in a way no other treatment has".

**2. Partnership with St. Pauls Church in Hackney.**

Targeting their over 60's communities with a weekly 1-hour session of combined modalities including: a strengthening fall prevention session, followed by a refreshment break and then a short relaxation and breathing techniques session. All geared to reduce isolation and strengthen the body and mind to ensure participants can live independently for longer. So far we have had over 200 attendances and excellent feedback.

**3. Other Provision**

Working with Hestia and Xenia, both female led domestic abuse support organisations in Hackney. In order to deliver yoga sessions for mental health and physical well being.

Weekly boxing classes with Leaways school in Hackney, which provides services to excluded pupils, in order to engender self confidence and control in their secondary school age pupils.

Weekly yoga sessions for carers of children with SEN at the Garden School and other settings, which provide specialist education for 4-19 year-olds who are outside of mainstream education.

Fortnightly yoga sessions for women refugees in Hackney at Shoreditch Trust.

**4. Future Provision**

We are re-starting our provision of yoga for children with SEN in mainstream schools and nurseries in Hackney. This programme was halted during lockdown and recruitment for the specialist role of SEN children's yoga teacher has proved difficult as our previous SEN teachers had moved out of the area. We now have someone in place and will commence these classes again in 2025.

Providing yoga sessions to support pregnant women and new mothers in Holloway Prison in conjunction with the Birth Companions charity.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

Providing yoga sessions to the residents of the Broadwater Farm estate in Hackney in conjunction with Quilt Club which is a community quilting and sewing organisation to foster mental health wellbeing and community cohesion in order to counter social isolation. In addition to providing yoga classes, we will also pay the group members to create cushion covers for our yard area at Yogahome, thus providing a small income for those concerned.

**FINANCIAL REVIEW**

**Reserves**

The reserves policy is that at least 3 months expenditure is to be retained as reserves at all times which equates to £150,000 approximately. In this financial period the reserves were above this level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charities governing documents are its Memorandum and Articles of Association. There are five trustees for Yogahome, only two of which are directly involved in the day to day management of the charity, Maria Gandy and Billie Chan. The Yogahome constitution is based on the following principles:

- Collective decision making. There is no leader, all decisions affecting the organisation are made collectively at meetings.
- This system requires that all members are to respect the decision making process and the decisions that are made whether they are in agreement or not.
- Tasks, roles and responsibilities are shared out in order to sustain the organisation
- A minimum of two trustees are required to ratify important decisions for the organisation.

Important decisions are made collectively at meetings. Meetings are arranged as required except for the AGM which is held in December each year. In addition to the scheduled meeting any trustee or member of staff can call an extraordinary meeting at any time. If a trustee or member of staff wishes to call an extraordinary meeting, at least two weeks' notice is required. All trustees or members of staff can put forward any agenda item they wish for a meeting. The agenda is circulated two weeks before the meeting. Any trustee or member of staff can add an agenda item at the start of a meeting. Quorum level is 3 people. If no consensus is reached majority voting is used to reach a decision. Minutes of the meeting are circulated to members within two weeks of the date of the meeting.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Yogahome
<b>Charity registration number</b>	1119260
<b>Company registration number</b>	05705200
<b>Principal address</b>	11 Allen Road London N16 8SB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Billie Chan  
Maria Gandy  
James Hewson  
(Resigned: 01 September 2023)  
Caroline Bozkurt  
(Resigned: 01 September 2023)  
Lara Hooker  
(Resigned: 01 September 2023)

**Secretary** Ms Billie Chan

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**Independent examiner**

Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Bank Chambers, Main Street  
Hawes  
North Yorkshire  
DL8 3QL

Approved by the Board of Trustees and signed on its behalf by



.....

Maria Gandy

11/12/24

**Yogahome**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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
4. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Bank Chambers, Main Street  
Hawes  
North Yorkshire  
DL8 3QL

11/12/24

**Yogahome**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	-	214
Charitable activities	3	993,644	848,511
Investments		2,306	-
<b>Total</b>		<b>995,950</b>	<b>848,725</b>
<b>Expenditure on:</b>			
Raising funds	4	-	(60)
Charitable activities	5/6	(981,207)	(819,625)
<b>Total</b>		<b>(981,207)</b>	<b>(819,685)</b>
<b>Net income</b>		<b>14,743</b>	<b>29,040</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		240,000	210,960
<b>Total funds carried forward</b>		<b>254,743</b>	<b>240,000</b>

**Yogahome**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	29,641	53,804
		<u>29,641</u>	<u>53,804</u>
<b>Current assets</b>			
Debtors	14	29,461	12,990
Cash at bank and in hand		274,938	220,020
		<u>304,399</u>	<u>233,010</u>
<b>Creditors: amounts falling due within one year</b>	15	(79,297)	(46,814)
<b>Net current assets</b>		<u>225,102</u>	<u>186,196</u>
<b>Total assets less current liabilities</b>		<u>254,743</u>	<u>240,000</u>
<b>Net assets</b>		<u>254,743</u>	<u>240,000</u>
<b>The funds of the charity</b>			
Unrestricted income funds	16	254,743	240,000
<b>Total funds</b>		<u>254,743</u>	<u>240,000</u>

For the year ended 31 March 2024 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 of its accounts for the year in question in accordance with section 476,
- The trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  


11/12/24

**Yogahome**  
**Cashflow Statement**  
**For the year ended 31 March 2024**

	2024	2023
<b>Cash flow from operating activities</b>		
Cash generated from operations	54,918	18,717
Dividends, interest and rent from investments	-	
Purchase of tangible assets	<u>-</u>	<u>-</u>
	54,918	18,717
Cash and cash equivalents at beginning of year	<u>220,020</u>	<u>201,303</u>
Cash and cash equivalents at end of year	<u>274,938</u>	<u>220,020</u>
<b>Cash generated from operations</b>		
Net movement in funds	14,743	29,040
Adjustments for:		
Depreciation and amortisation of fixed assets	24,163	24,641
Dividends, interest and rent from investments	-	-
Movement in working capital		
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(16,471)	17,739
Increase/(Decrease) in creditors	<u>32,483</u>	<u>(52,703)</u>
<b>Cash generated from operations</b>	<u>54,918</u>	<u>18,717</u>

**Yogahome**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Yogahome 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 note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	15% Straight line
Plant and machinery	15% Reducing balance

**Irrecoverable VAT**

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**2. Income from donations and legacies**

	2024	2023
	£	£
Grants received	-	214
	-	214
	-	214

**3. Income from charitable activities**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
<i>Healthy recreation</i>		
Provision of yoga and workshop sessions	993,644	848,511

**4. Expenditure on generating donations and legacies**

	2024	2023
	£	£
Donations	-	60
	-	60
	-	60

**5. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Healthy recreation	488,732	379,493
Support costs	492,475	440,132
	<b>981,207</b>	<b>819,625</b>
	<b>981,207</b>	<b>819,625</b>

**6. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
<b>Support costs</b>				
Healthy recreation	488,732	492,475	981,207	819,625

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**7. Analysis of support costs**

	2024	2023
	£	£
<b>Healthy recreation</b>		
Management	491,022	438,423
Finance	-	796
Governance costs	1,453	913
	<b>492,475</b>	<b>440,132</b>

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	24,163	24,641
Accountancy fees	1,440	900
Staff pension contributions	4,990	4,509
	<b>29,593</b>	<b>30,050</b>

**9. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	250,789	230,800
Social security costs	13,596	14,259
Pension costs	4,990	4,509
	<b>269,375</b>	<b>249,568</b>

No employee earned more than £60,000 during the year (2023:nil)

The total employee benefits of the key management personnel of the charity were £98,728.

	2024	2023
Charitable activities	12	9
	<b>12</b>	<b>9</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**10. Trustee remuneration and related party transactions**

During the year two trustees, Maria Gandy and Billie Chan, were paid salaries of £43,500 each. No salary was paid in respect of services as a trustee.

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**12. Intangible fixed assets**

<b>Cost or valuation</b>	<b>Intangible asset 3</b>
	<b>£</b>
At 01 April 2023	40,000
At 31 March 2024	<u>40,000</u>
<b>Amortisation</b>	
At 01 April 2023	40,000
At 31 March 2024	<u>40,000</u>
<b>Net book values</b>	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2023	143,048	77,497	220,545
At 31 March 2024	<u>143,048</u>	<u>77,497</u>	<u>220,545</u>
<b>Depreciation</b>			
At 01 April 2023	107,285	59,456	166,741
Charge for year	21,457	2,706	24,163
At 31 March 2024	<u>128,742</u>	<u>62,162</u>	<u>190,904</u>
<b>Net book values</b>			
At 31 March 2024	<u>14,306</u>	<u>15,335</u>	<u>29,641</u>
At 31 March 2023	<u>35,763</u>	<u>18,041</u>	<u>53,804</u>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**14. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	11,273	9,296
Prepayments and accrued income	2,044	-
Other debtors	16,144	3,694
	<b>29,461</b>	<b>12,990</b>
	<b>29,461</b>	<b>12,990</b>

**15. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	44,603	45,744
Other creditors	32,354	170
Accruals and deferred income	2,340	900
	<b>79,297</b>	<b>46,814</b>
	<b>79,297</b>	<b>46,814</b>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	240,000	995,950	(981,207)	254,743
	<b>240,000</b>	<b>995,950</b>	<b>(981,207)</b>	<b>254,743</b>
	<b>240,000</b>	<b>995,950</b>	<b>(981,207)</b>	<b>254,743</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	210,960	848,725	(819,685)	240,000
	<b>210,960</b>	<b>848,725</b>	<b>(819,685)</b>	<b>240,000</b>
	<b>210,960</b>	<b>848,725</b>	<b>(819,685)</b>	<b>240,000</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Purpose of unrestricted Funds**

General

The purpose of the general fund is to promote healthy recreation

**17. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	29,641	225,102	254,743
	<b>-</b>	<b>29,641</b>	<b>225,102</b>	<b>254,743</b>

**Previous year**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	53,804	186,196	240,000
	<b>-</b>	<b>53,804</b>	<b>186,196</b>	<b>240,000</b>



**YOGAHOME**

England & Wales - Charity number 1119260

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# Accounts

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**Charity number: 1119260**

**Company number: 05705200**

**(England and Wales)**

**Yogahome**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2023**

**Yogahome**  
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**Yogahome**  
**Report of the Trustees**  
**For the year ended 31 March 2023**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The company is a charity promoting healthy recreation in Hackney through a variety of classes such as yoga and pilates. Yogahome also provides yoga classes and therapeutic massage to a range of schools and community groups in Hackney. These classes are funded entirely by Yogahome and are free to the receiving organisation. Current charitable provision includes:

Yoga and massage for the Elderly:

Ashley Court N16  
Benabo Court E8  
Thirlmere House N16  
Morel Court E2  
Adelaide Court E9  
Limetree Court E5  
Plumpton Lodge E5  
Cohen Lodge E5

Yoga for children with special educational needs:

Evering Road Playgroup E5  
Pearson Street Adventure Playground E2  
Orchard Primary School E9  
Young Hackney E8  
Mossbourne Parkside Acamdey E8  
Shoreditch Park Primary School N1

Yoga and massage for parents and carers of children with autism:

The Garden School N16

Yoga for Turkish, Kurdish and Turkish Cypriot women:

IMECE women's community centre N1  
Day-Mer community centre N16

Massage for elderly and mothers' groups of African Caribbean heritage:

Claudia Jones Organisation N16

Massage for single parent families and hostel families:

Round Chapel Families Project E5

Massage for women experiencing severe disadvantage during pregnancy, birth and early parenting:

Birth companions N5

Massage for women working in the sex industry:

Open Doors Project (Homerton University Hospital) E9

Subsidised parenting course for parents of children under 5:

Yogahome N16

Yoga for schools:

Petchey Academy E8  
Our Lady and St Joseph's RC Primary N1  
Clapton Girls Academy E5  
Baden Powell Primary School E5  
Holmleigh Primary School N16  
Grazebrook Primary School N16  
Woodberry Down Primary School and Nursery N4  
Shacklewell Primary School E8  
William Patten Primary School N16

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2023**

**Social investments**

Yogahome Charity activity report 2022-2023

Yogahome has been a safe haven in Hackney (Hackney Social Prescriber)

**1. Social Prescribing partnership**

We continued to open the doors of our studios to people who wouldn't consider or can't afford attending our regular classes. In the past we have gone to community centres to support harder-to-reach communities, so it has been wonderful to be able to welcome them into our home.

When other doors to services have been closed for some patients, Yogahome has always been open. Some of our most complex patients, who struggle to access services for long-term support, find that Yogahome provides them with a moment to pause and reflect when life around them feels out of control. Social prescriber

This strand targeted people who are dealing with the impact of isolation, mental health conditions, chronic pain and chronic fatigue. We were working in partnership with Social Prescribing Hackney and local Health and Wellbeing Coordinators to refer participants to our 47 weekly 1-hour sessions between April 2022- Mar 2023, creating around 500 attendances in total. Sessions were offered in person in the studio and online on zoom, if coming to the studio was challenging. Sessions were personalised to the small group that attended, taking into consideration the specific needs of each person. Sessions included gentle movement, specialised breathing exercises and guided rest techniques, which, uniquely, were accompanied by cutting edge sound healing. The combination of these modalities was specifically geared to strengthen the body and help handle symptoms with more resilience. The response has been staggering. 100% of participants said they are using the tools introduced in the sessions at home to alleviate a hard moment, and 70% said they were able to reduce visits to their GP as a result of attending the sessions regularly.

A social prescriber said: Yogahome has really helped address a gap I have encountered for patients with long-term conditions like fibromyalgia, chronic fatigue, depression. I also work with people in north Hackney where there are even fewer resources and have really appreciated being able to refer to a local place that is feasible for patients with such conditions to attend.

From the words of our participants:

"I have such trouble sleeping, and one morning I closed my eyes and went to the place you taught us where we are not alone. I did the exercises we did in the class and it really helped shift the feeling I was feeling beforehand and grounded me".

"sessions have made her grow stronger and feel beautiful in a way no other treatment has".

**2. Partnership with St. Pauls Church in Hackney.**

Targeting their over 60's communities with a weekly 1-hour session of combined modalities including: a strengthening fall prevention session, followed by a refreshment break and then a short relaxation and breathing techniques session. All geared to reduce isolation and strengthen the body and mind to ensure participants can live independently for longer. So far we have had over 200 attendances and excellent feedback.

**3. Future Provision**

3a) Working with Hestia and Xenia, both female led domestic abuse support organisations in Hackney. In order to deliver yoga sessions for mental health and physical well being.

3b) Developing a relationship with Leaways school in Hackney, which provides services to excluded pupils, in order to provide weekly boxing sessions to engender self confidence and control in their secondary school age pupils.

**FINANCIAL REVIEW**

**Reserves**

The reserves policy is that at least 3 months expenditure is to be retained as reserves at all times which equates to £150,000 approximately. In this financial period the reserves were above this level.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charities governing documents are its Memorandum and Articles of Association. There are five trustees for Yogahome, only two of which are directly involved in the day to day management of the charity, Maria Gandy and Billie Chan. The Yogahome constitution is based on the following principles:

- Collective decision making. There is no leader, all decisions affecting the organisation are made collectively at meetings.
- This system requires that all members are to respect the decision making process and the decisions that are made whether they are in agreement or not.
- Tasks, roles and responsibilities are shared out in order to sustain the organisation
- A minimum of two trustees are required to ratify important decisions for the organisation.

Important decisions are made collectively at meetings. Meetings are arranged as required except for the AGM which is held in December each year. In addition to the scheduled meeting any trustee or member of staff can call an extraordinary meeting at any time. If a trustee or member of staff wishes to call an extraordinary meeting, at least two weeks' notice is required. All trustees or members of staff can put forward any agenda item they wish for a meeting. The agenda is circulated two weeks before the meeting. Any trustee or member of staff can add an agenda item at the start of a meeting. Quorum level is 3 people. If no consensus is reached majority voting is used to reach a decision. Minutes of the meeting are circulated to members within two weeks of the date of the meeting.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Yogahome
<b>Charity registration number</b>	1119260
<b>Company registration number</b>	05705200
<b>Principal address</b>	11 Allen Road London N16 8SB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Billie Chan  
Maria Gandy  
James Hewson  
(Resigned: 01 September 2023)  
Caroline Bozkurt  
(Resigned: 01 September 2023)  
Lara Hooker  
(Resigned: 01 September 2023)

**Secretary**

Ms Billie Chan

**Independent examiner**

Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

**Yogahome  
Report of the Trustees Continued  
For the year ended 31 March 2023**

Approved by the Board of Trustees and signed on its behalf by



.....  
Maria Gandy

15 December 2023

**Yogahome**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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
4. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



15th December 2023

Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

**Yogahome**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	214	74,122
Charitable activities	3	848,511	654,040
<b>Total</b>		<b>848,725</b>	<b>728,162</b>
<b>Expenditure on:</b>			
Raising funds	4	(60)	(1,537)
Charitable activities	5/6	(819,625)	(724,269)
<b>Total</b>		<b>(819,685)</b>	<b>(725,806)</b>
<b>Net income</b>		<b>29,040</b>	<b>2,356</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		210,960	208,604
<b>Total funds carried forward</b>		<b>240,000</b>	<b>210,960</b>

**Yogahome**  
**Statement of Financial Position**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	53,804	78,445
		<b>53,804</b>	<b>78,445</b>
<b>Current assets</b>			
Debtors	14	12,990	30,729
Cash at bank and in hand		220,020	201,303
		<b>233,010</b>	<b>232,032</b>
<b>Creditors: amounts falling due within one year</b>	15	(46,814)	(60,350)
<b>Net current assets</b>		<b>186,196</b>	<b>171,682</b>
<b>Total assets less current liabilities</b>		<b>240,000</b>	<b>250,127</b>
<b>Creditors: amounts falling due after more than one year</b>	16	-	(39,167)
<b>Net assets</b>		<b>240,000</b>	<b>210,960</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	240,000	210,960
<b>Total funds</b>		<b>240,000</b>	<b>210,960</b>

For the year ended 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 of its accounts for the year in question in accordance with section 476.
- The trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  
 Maria Gandy  
 Trustee

15 December 2023

**Yogahome**  
**Cashflow Statement**  
**For the year ended 31 March 2023**

	2023	2022
<b>Cash flow from operating activities</b>		
Cash generated from operations	18,717	51,569
Dividends, interest and rent from investments	-	
Purchase of tangible assets	-	
	<u>-</u>	<u>-</u>
	18,717	51,569
Cash and cash equivalents at beginning of year	<u>201,303</u>	<u>149,734</u>
Cash and cash equivalents at end of year	<u>220,020</u>	<u>201,303</u>
 <b>Cash generated from operations</b>		
Net movement in funds	29,040	2,356
Adjustments for:		
Depreciation and amortisation of fixed assets	24,641	31,867
Dividends, interest and rent from investments	-	
Movement in working capital		
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	17,739	(8,078)
Increase/(Decrease) in creditors	<u>(52,703)</u>	<u>25,424</u>
<b>Cash generated from operations</b>	<u>18,717</u>	<u>51,569</u>

**Yogahome**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Yogahome 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 note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Goodwill**

Goodwill is being written off over six years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	15% Straight line
Plant and machinery	15% Reducing balance

**Irrecoverable VAT**

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**2. Income from donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Grants received	214	74,122
	<b>214</b>	<b>74,122</b>
	<b>214</b>	<b>74,122</b>

**3. Income from charitable activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>Healthy recreation</i>		
Provision of yoga and workshop sessions	848,511	654,040

**4. Expenditure on generating donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations	60	1,537
	<b>60</b>	<b>1,537</b>
	<b>60</b>	<b>1,537</b>

**5. Costs of charitable activities by fund type**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Healthy recreation	379,493	271,554
Support costs	440,132	452,715
	<b>819,625</b>	<b>724,269</b>
	<b>819,625</b>	<b>724,269</b>

**6. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
<b>Support costs</b>				
Healthy recreation	379,493	440,132	819,625	724,269

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**7. Analysis of support costs**

	2023	2022
	£	£
<b>Healthy recreation</b>		
Management	438,423	451,218
Finance	796	96
Governance costs	913	1,401
	<b>440,132</b>	<b>452,715</b>

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	24,641	31,868
Amortisation of intangible fixed assets		
Intangible asset 3	-	6,665
Accountancy fees	900	900
Staff pension contributions	10,490	9,433
	<b>46,021</b>	<b>48,866</b>

**9. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	191,576	193,463
Social security costs	47,502	46,306
Pension costs	10,490	9,433
	<b>249,568</b>	<b>249,202</b>

	2023	2022
Charitable activities	9	9
	<b>9</b>	<b>9</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**10. Trustee remuneration and related party transactions**

Two trustees, Maria Gandy and Billie Chan, were paid salaries during the year. No salary was paid in respect of services as a trustee.

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**12. Intangible fixed assets**

	<b>Intangible asset 3</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 April 2022	40,000
At 31 March 2023	<u>40,000</u>
<b>Amortisation</b>	
At 01 April 2022	40,000
At 31 March 2023	<u>40,000</u>
<b>Net book values</b>	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

**13. Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2022	143,048	77,497	220,545
At 31 March 2023	<u>143,048</u>	<u>77,497</u>	<u>220,545</u>
<b>Depreciation</b>			
At 01 April 2022	85,828	56,272	142,100
Charge for year	21,457	3,184	24,641
At 31 March 2023	<u>107,285</u>	<u>59,456</u>	<u>166,741</u>
<b>Net book values</b>			
At 31 March 2023	<u>35,763</u>	<u>18,041</u>	<u>53,804</u>
At 31 March 2022	<u>57,220</u>	<u>21,225</u>	<u>78,445</u>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**14. Debtors**

	2023	2022
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	9,296	4,864
Other debtors	3,694	25,865
	<b>12,990</b>	<b>30,729</b>
	<b>12,990</b>	<b>30,729</b>

**15. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Loans and overdrafts	-	10,000
Trade creditors	45,744	48,970
Other creditors	170	480
Accruals and deferred income	900	900
	<b>46,814</b>	<b>60,350</b>
	<b>46,814</b>	<b>60,350</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	-	10,000
	-	10,000
	-	10,000

**16. Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Loans and overdrafts	-	39,167
	-	39,167
	-	39,167

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	-	39,167
	-	39,167
	-	39,167

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
<i>General</i>				
General	210,960	848,725	(819,685)	240,000
	<u>210,960</u>	<u>848,725</u>	<u>(819,685)</u>	<u>240,000</u>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	208,604	728,162	(725,806)	210,960
	<u>208,604</u>	<u>728,162</u>	<u>(725,806)</u>	<u>210,960</u>

**Purpose of unrestricted Funds**

General

The purpose of the general fund is to promote healthy recreation

**18. Analysis of net assets between funds**

	Intangible fixed assets £	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>					
<i>General</i>					
General	-	53,804	186,196	-	240,000
	<u>-</u>	<u>53,804</u>	<u>186,196</u>	<u>-</u>	<u>240,000</u>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

Previous year

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	-	78,445	171,682	(39,167)	210,960
	<b>-</b>	<b>78,445</b>	<b>171,682</b>	<b>(39,167)</b>	<b>210,960</b>



**YOGAHOME**

England & Wales - Charity number 1119260

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# Accounts

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**Charity number: 1119260**

**Company number: 05705200**

**(England and Wales)**

**Yogahome**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2022**

**Yogahome**  
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**Yogahome**  
**Report of the Trustees**  
**For the year ended 31 March 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The company is a charity promoting healthy recreation in Hackney through a variety of classes such as yoga and pilates. Yogahome also provides yoga classes and therapeutic massage to a range of schools and community groups in Hackney. These classes are funded entirely by Yogahome and are free to the receiving organisation. Current charitable provision includes:

Yoga and massage for the Elderly:

Ashley Court N16  
Benabo Court E8  
Thirlmere House N16  
Morel Court E2  
Adelaide Court E9  
Limetree Court E5  
Plumpton Lodge E5  
Cohen Lodge E5

Yoga for children with special educational needs:

Evering Road Playgroup E5  
Pearson Street Adventure Playground E2  
Orchard Primary School E9  
Young Hackney E8  
Mossbourne Parkside Acamdey E8  
Shoreditch Park Primary School N1

Yoga and massage for parents and carers of children with autism:

The Garden School N16

Yoga for Turkish, Kurdish and Turkish Cypriot women:

IMECE women's community centre N1  
Day-Mer community centre N16

Massage for elderly and mothers' groups of African Caribbean heritage:

Claudia Jones Organisation N16

Massage for single parent families and hostel families:

Round Chapel Families Project E5

Massage for women experiencing severe disadvantage during pregnancy, birth and early parenting:

Birth companions N5

Massage for women working in the sex industry:

Open Doors Project (Homerton University Hospital) E9

Subsidised parenting course for parents of children under 5:

Yogahome N16

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Petchey Academy E8  
Our Lady and St Joseph's RC Primary N1  
Clapton Girls Academy E5  
Baden Powell Primary School E5  
Holmleigh Primary School N16  
Grazebrook Primary School N16  
Woodberry Down Primary School and Nursery N4  
Shacklewell Primary School E8  
William Patten Primary School N16

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2022**

**FINANCIAL REVIEW**

**Reserves**

The reserves policy is that at least 3 months expenditure is to be retained as reserves at all times which equates to £150,000 approximately. In this financial period the reserves were above this level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charities governing documents are its Memorandum and Articles of Association. There are five trustees for Yogahome, only two of which are directly involved in the day to day management of the charity, Maria Gandy and Billie Chan. The Yogahome constitution is based on the following principles:

- Collective decision making. There is no leader, all decisions affecting the organisation are made collectively at meetings.
- This system requires that all members are to respect the decision making process and the decisions that are made whether they are in agreement or not.
- Tasks, roles and responsibilities are shared out in order to sustain the organisation
- A minimum of two trustees are required to ratify important decisions for the organisation.

Important decisions are made collectively at meetings. Meetings are arranged as required except for the AGM which is held in December each year. In addition to the scheduled meeting any trustee or member of staff can call an extraordinary meeting at any time. If a trustee or member of staff wishes to call an extraordinary meeting, at least two weeks' notice is required. All trustees or members of staff can put forward any agenda item they wish for a meeting. The agenda is circulated two weeks before the meeting. Any trustee or member of staff can add an agenda item at the start of a meeting. Quorum level is 3 people. If no consensus is reached majority voting is used to reach a decision. Minutes of the meeting are circulated to members within two weeks of the date of the meeting.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Yogahome
<b>Charity registration number</b>	1119260
<b>Company registration number</b>	05705200
<b>Principal address</b>	11 Allen Road London N16 8SB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Billie Chan  
Maria Gandy  
James Hewson  
Caroline Bozkurt  
Lara Hooker

**Independent examiner**

Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

**Yogahome  
Report of the Trustees Continued  
For the year ended 31 March 2022**

Approved by the Board of Trustees and signed on its behalf by



.....  
Maria Gandy

06 December 2022

**Yogahome**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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
4. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



.....  
Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

06 December 2022

**Yogahome**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2022**

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies		74,122	64,955
Charitable activities	2	654,040	349,529
Investments	3	-	17
<b>Total</b>		<b>728,162</b>	<b>414,501</b>
<b>Expenditure on:</b>			
Raising funds	4	(1,537)	-
Charitable activities	5/6	(724,269)	(580,918)
<b>Total</b>		<b>(725,806)</b>	<b>(580,918)</b>
<b>Net income/expenditure</b>		<b>2,356</b>	<b>(166,417)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		208,604	375,021
<b>Total funds carried forward</b>		<b>210,960</b>	<b>208,604</b>

**Yogahome**  
**Statement of Financial Position**  
**As at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	12	-	6,665
Tangible assets	13	78,445	103,647
		<b>78,445</b>	<b>110,312</b>
<b>Current assets</b>			
Debtors	14	30,729	22,651
Cash at bank and in hand		201,303	149,734
		<b>232,032</b>	<b>172,385</b>
<b>Creditors: amounts falling due within one year</b>	15	(60,350)	(24,093)
<b>Net current assets</b>		<b>171,682</b>	<b>148,292</b>
<b>Total assets less current liabilities</b>		<b>250,127</b>	<b>258,604</b>
<b>Creditors: amounts falling due after more than one year</b>	16	(39,167)	(50,000)
<b>Net assets</b>		<b>210,960</b>	<b>208,604</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	210,960	208,604
<b>Total funds</b>		<b>210,960</b>	<b>208,604</b>

For the year ended 31 March 2022 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 of its accounts for the year in question in accordance with section 476,
- The trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
 Maria Gandy  
 Trustee

06 December 2022

## Yogahome

### Cashflow Statement For the year ended 31 March 2022

	2022	2021
<b>Cash flow from operating activities</b>		
Cash generated from operations	51,569	(66,503)
Dividends, interest and rent from investments	-	17
Purchase of tangible assets	-	(25,605)
	<u>-</u>	<u>(25,588)</u>
	51,569	(92,091)
Cash and cash equivalents at beginning of year	<u>149,734</u>	<u>241,825</u>
Cash and cash equivalents at end of year	<u>201,303</u>	<u>149,734</u>
 <b>Cash generated from operations</b>		
Net movement in funds	2,356	(166,417)
Adjustments for:		
Depreciation and amortisation of fixed assets	31,867	32,531
Dividends, interest and rent from investments	-	(17)
Movement in working capital		
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(8,078)	22,842
Increase/(Decrease) in creditors	<u>25,424</u>	<u>44,558</u>
 <b>Cash generated from operations</b>	<u>51,569</u>	<u>(66,503)</u>

**Yogahome**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Yogahome 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 note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Goodwill**

Goodwill is being written off over six years.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	15% Straight line
Plant and machinery	15% Reducing balance

**Irrecoverable VAT**

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**2. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
<i>Healthy recreation</i>		
Provision of yoga and workshop sessions	654,040	349,529

**3. Investment income**

	<b>2022</b>	<b>2021</b>
	£	£
Bank interest receivable	-	17
	-	17
	-	17

**4. Expenditure on generating donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Donations	1,537	-
	1,537	-
	1,537	-

**5. Costs of charitable activities by fund type**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Healthy recreation	271,554	188,025
Support costs	452,715	392,893
	724,269	580,918
	724,269	580,918

**6. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>2022</b>	<b>2021</b>
	£	£	£	£
<b>Support costs</b>				
Healthy recreation	271,554	452,715	724,269	580,918

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**7. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Healthy recreation</b>		
Management	451,218	390,657
Finance	96	-
Governance costs	1,401	2,236
	<b>452,715</b>	<b>392,893</b>
	<b>452,715</b>	<b>392,893</b>

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation of owned fixed assets	31,868	32,531
Amortisation of intangible fixed assets		
Intangible asset 3	6,665	6,667
Accountancy fees	900	900
Staff pension contributions	9,433	9,139

**9. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2022 were:

	<b>2022</b>	<b>2021</b>
	£	£
Salaries and wages	193,463	181,337
Social security costs	46,306	50,349
Pension costs	9,433	9,139
	<b>249,202</b>	<b>240,825</b>
	<b>249,202</b>	<b>240,825</b>

	<b>2022</b>	<b>2021</b>
	£	£
Charitable activities	9	9
	<b>9</b>	<b>9</b>
	<b>9</b>	<b>9</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**10. Trustee remuneration and related party transactions**

Two trustees, Maria Gandy and Billie Chan, were paid salaries during the year. No salary was paid in respect of services as a trustee.

Other debtors includes loans of £3,978 to Bliss & Blaze Ltd and £16,819 to Minihome Ltd companies of which Maria Gandy and Billie Chan are directors.

**11. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**12. Intangible fixed assets**

	<b>Intangible asset 3</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 April 2021	40,000
At 31 March 2022	<b>40,000</b>
<b>Amortisation</b>	
At 01 April 2021	33,335
Charge for year	6,665
At 31 March 2022	<b>40,000</b>
<b>Net book values</b>	
At 31 March 2022	-
At 31 March 2021	<b>6,665</b>

**13. Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2021	143,048	77,497	220,545
At 31 March 2022	<b>143,048</b>	<b>77,497</b>	<b>220,545</b>
<b>Depreciation</b>			
At 01 April 2021	64,371	52,527	116,898
Charge for year	21,457	3,745	25,202
At 31 March 2022	<b>85,828</b>	<b>56,272</b>	<b>142,100</b>
<b>Net book values</b>			
At 31 March 2022	<b>57,220</b>	<b>21,225</b>	<b>78,445</b>
At 31 March 2021	<b>78,677</b>	<b>24,970</b>	<b>103,647</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**14. Debtors**

	2022	2021
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	4,864	-
Other debtors	25,865	22,651
	<b>30,729</b>	<b>22,651</b>
	<b>30,729</b>	<b>22,651</b>

**15. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Loans and overdrafts	10,000	-
Trade creditors	48,970	23,193
Other creditors	480	-
Accruals and deferred income	900	900
	<b>60,350</b>	<b>24,093</b>
	<b>60,350</b>	<b>24,093</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	10,000	-
	<b>10,000</b>	-
	<b>10,000</b>	-

**16. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Loans and overdrafts	39,167	50,000
	<b>39,167</b>	<b>50,000</b>
	<b>39,167</b>	<b>50,000</b>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	39,167	50,000
	<b>39,167</b>	<b>50,000</b>
	<b>39,167</b>	<b>50,000</b>

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	208,604	728,162	(725,806)	210,960
	<b>208,604</b>	<b>728,162</b>	<b>(725,806)</b>	<b>210,960</b>
	<b>208,604</b>	<b>728,162</b>	<b>(725,806)</b>	<b>210,960</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**Unrestricted Funds - Previous year**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	375,021	414,501	(580,918)	208,604
	<b>375,021</b>	<b>414,501</b>	<b>(580,918)</b>	<b>208,604</b>

**Purpose of unrestricted Funds**

General

The purpose of the general fund is to promote healthy recreation

**18. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	-	78,445	171,682	(39,167)	210,960
	<b>-</b>	<b>78,445</b>	<b>171,682</b>	<b>(39,167)</b>	<b>210,960</b>

**Previous year**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	6,665	103,647	148,292	(50,000)	208,604
	<b>6,665</b>	<b>103,647</b>	<b>148,292</b>	<b>(50,000)</b>	<b>208,604</b>

**YOGAHOME**

England & Wales - Charity number 1119260

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# Accounts

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**Charity number: 1119260**  
**Company number: 05705200**  
**(England and Wales)**

**Yogahome**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2021**

**Yogahome**  
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**For the year ended 31 March 2021**

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Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

**Yogahome**  
**Report of the Trustees**  
**For the year ended 31 March 2021**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The company is a charity promoting healthy recreation in Hackney through a variety of classes such as yoga and pilates. Yogahome also provides yoga classes and therapeutic massage to a range of schools and community groups in Hackney. These classes are funded entirely by Yogahome and are free to the receiving organisation. Current charitable provision includes:

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Ashley Court N16  
Benabo Court E8  
Thirlmere House N16  
Morel Court E2  
Adelaide Court E9  
Limetree Court E5  
Plumpton Lodge E5  
Cohen Lodge E5

Yoga for children with special educational needs:

Evering Road Playgroup E5  
Pearson Street Adventure Playground E2  
Orchard Primary School E9  
Young Hackney E8  
Mossbourne Parkside Acamdey E8  
Shoreditch Park Primary School N1

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The Garden School N16

Yoga for Turkish, Kurdish and Turkish Cypriot women:

IMECE women's community centre N1  
Day-Mer community centre N16

Massage for elderly and mothers' groups of African Caribbean heritage:

Claudia Jones Organisation N16

Massage for single parent families and hostel families:

Round Chapel Families Project E5

Massage for women experiencing severe disadvantage during pregnancy, birth and early parenting:

Birth companions N5

Massage for women working in the sex industry:

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Subsidised parenting course for parents of children under 5:

Yogahome N16

Yoga for schools:

Petchey Academy E8  
Our Lady and St Joseph's RC Primary N1  
Clapton Girls Academy E5  
Baden Powell Primary School E5  
Holmleigh Primary School N16  
Grazebrook Primary School N16  
Woodberry Down Primary School and Nursery N4  
Shacklewell Primary School E8  
William Patten Primary School N16

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2021**

**FINANCIAL REVIEW**

**Reserves**

In the light of the economic effect of the government lockdowns on our cashflow, the reserves policy has been reviewed and it is now that at least 3 months expenditure is to be retained as reserves at all times which equates to £150,000 approximately. In this financial period the reserves were above this level.

**Going concern**

The government restrictions were lifted on 25 July 2021. Since that time the studio has steadily become more busy with people returning to their previous yoga practice. Our continued online studio has supported our sales with the opportunity for some clients to continue to practice at home. By September 2021 our sales were 95% of our pre pandemic levels for the same period in 2019.

Yogahome is therefore in a strong position to increase its turnover beyond pre pandemic levels in 2022.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charities governing documents are its Memorandum and Articles of Association. There are five trustees for Yogahome, only two of which are directly involved in the day to day management of the charity, Maria Gandy and Billie Chan. The Yogahome constitution is based on the following principles:

- Collective decision making. There is no leader, all decisions affecting the organisation are made collectively at meetings.
- This system requires that all members are to respect the decision making process and the decisions that are made whether they are in agreement or not.
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Important decisions are made collectively at meetings. Meetings are arranged as required except for the AGM which is held in December each year. In addition to the scheduled meeting any trustee or member of staff can call an extraordinary meeting at any time. If a trustee or member of staff wishes to call an extraordinary meeting, at least two weeks' notice is required. All trustees or members of staff can put forward any agenda item they wish for a meeting. The agenda is circulated two weeks before the meeting. Any trustee or member of staff can add an agenda item at the start of a meeting. Quorum level is 3 people. If no consensus is reached majority voting is used to reach a decision. Minutes of the meeting are circulated to members within two weeks of the date of the meeting.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Yogahome
<b>Charity registration number</b>	1119260
<b>Company registration number</b>	05705200
<b>Principal address</b>	11 Allen Road London N16 8SB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Billie Chan  
Maria Gandy  
James Hewson  
Caroline Bozkurt  
Lara Hooker

**Independent examiner**

Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

**Yogahome**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2021**

Approved by the Board of Trustees and signed on its behalf by

.....  
Maria Gandy

16 December 2021

**Yogahome**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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
4. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

.....  
Andrew M Wells FMAAT  
Counterculture Partnership LLP  
Unit 115 Ducie House  
Ducie Street  
Manchester  
M1 2JW

16 December 2021

**Yogahome**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies		64,955	30
Charitable activities	2	349,529	742,688
Investments	3	17	222
<b>Total</b>		<b>414,501</b>	<b>742,940</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(580,918)	(721,451)
<b>Total</b>		<b>(580,918)</b>	<b>(721,451)</b>
<b>Net income/expenditure</b>		<b>(166,417)</b>	<b>21,489</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		375,021	353,532
<b>Total funds carried forward</b>		<b>208,604</b>	<b>375,021</b>

**Yogahome**  
**Statement of Financial Position**  
**As at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	11	6,665	13,332
Tangible assets	12	103,647	103,906
		<b>110,312</b>	<b>117,238</b>
<b>Current assets</b>			
Debtors	13	22,651	45,493
Cash at bank and in hand		149,734	241,825
		<b>172,385</b>	<b>287,318</b>
<b>Creditors: amounts falling due within one year</b>	14	(24,093)	(29,535)
<b>Net current assets</b>		<b>148,292</b>	<b>257,783</b>
<b>Total assets less current liabilities</b>		<b>258,604</b>	<b>375,021</b>
<b>Creditors: amounts falling due after more than one year</b>	15	(50,000)	-
<b>Net assets</b>		<b>208,604</b>	<b>375,021</b>
<b>The funds of the charity</b>			
Unrestricted income funds	16	208,604	375,021
<b>Total funds</b>		<b>208,604</b>	<b>375,021</b>

For the year ended 31 March 2021 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 of its accounts for the year in question in accordance with section 476,
- The trustees 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
 Maria Gandy  
 Trustee

16 December 2021

**Yogahome**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Yogahome 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 note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	5% Straight line
Plant and Machinery	15% Straight line

**Irrecoverable VAT**

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**2. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Healthy recreation</i>		
Provision of yoga and workshop sessions	349,529	742,688

**3. Investment income**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	17	222
	<b>17</b>	<b>222</b>
	<b>17</b>	<b>222</b>

**4. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Healthy recreation	188,025	383,283
Support costs	392,893	338,168
	<b>580,918</b>	<b>721,451</b>
	<b>580,918</b>	<b>721,451</b>

**5. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Healthy recreation	188,025	392,893	580,918	721,451

**6. Analysis of support costs**

	2021	2020
	£	£
<b>Healthy recreation</b>		
Management	390,657	335,496
Governance costs	2,236	2,672
	<b>392,893</b>	<b>338,168</b>
	<b>392,893</b>	<b>338,168</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	32,531	28,789
Amortisation of intangible fixed assets	6,667	6,667
Accountancy fees	900	900
Staff pension contributions	9,139	7,687
	<b>9,139</b>	<b>7,687</b>

**8. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2021 were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	181,337	138,081
Social security costs	50,349	38,605
Pension costs	9,139	7,687
	<b>240,825</b>	<b>184,372</b>

	<b>2021</b>	<b>2020</b>
Charitable activities	9	9
	<b>9</b>	<b>9</b>

**9. Trustee remuneration and related party transactions**

Two trustees, Maria Gandy and Billie Chan, were paid salaries during the year. No salary was paid in respect of services as a trustee.

Other debtors includes loans of £3,458 to Bliss & Blaze Ltd and £16,255 to Minihome Ltd companies of which Maria Gandy and Billie Chan are directors.

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**11. Intangible fixed assets**

	<b>Intangible asset 3</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 April 2020	40,000
At 31 March 2021	<b>40,000</b>
<b>Amortisation</b>	
At 01 April 2020	26,668
Charge for year	6,667
At 31 March 2021	<b>33,335</b>
<b>Net book values</b>	
At 31 March 2021	<b>6,665</b>
At 31 March 2020	<b>13,332</b>

**12. Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Plant and Machinery</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2020	143,048	51,892	194,940
Additions	-	25,605	25,605
At 31 March 2021	<b>143,048</b>	<b>77,497</b>	<b>220,545</b>
<b>Depreciation</b>			
At 01 April 2020	42,914	48,120	91,034
Charge for year	21,457	4,407	25,864
At 31 March 2021	<b>64,371</b>	<b>52,527</b>	<b>116,898</b>
<b>Net book values</b>			
At 31 March 2021	<b>78,677</b>	<b>24,970</b>	<b>103,647</b>
At 31 March 2020	<b>100,134</b>	<b>3,772</b>	<b>103,906</b>

**13. Debtors**

	<b>2021</b>	<b>2020</b>
<b>Amounts due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	22,651	45,493
	<b>22,651</b>	<b>45,493</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**14. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	23,193	28,635
Accruals and deferred income	900	900
	<b>24,093</b>	<b>29,535</b>
	<b>24,093</b>	<b>29,535</b>

**15. Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Loans and overdrafts	50,000	-
	<b>50,000</b>	-
	<b>50,000</b>	-

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	50,000	-
	<b>50,000</b>	-
	<b>50,000</b>	-

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	375,021	414,501	(580,918)	208,604
	<b>375,021</b>	<b>414,501</b>	<b>(580,918)</b>	<b>208,604</b>
	<b>375,021</b>	<b>414,501</b>	<b>(580,918)</b>	<b>208,604</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	353,532	742,940	(721,451)	375,021
	<b>353,532</b>	<b>742,940</b>	<b>(721,451)</b>	<b>375,021</b>
	<b>353,532</b>	<b>742,940</b>	<b>(721,451)</b>	<b>375,021</b>

**Yogahome**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**Purpose of unrestricted Funds**

General

The purpose of the general fund is to promote healthy recreation

**17. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£	£
<b>Unrestricted funds</b>					
<i>General</i>					
General	6,665	103,647	148,292	(50,000)	208,604
	<b>6,665</b>	<b>103,647</b>	<b>148,292</b>	<b>(50,000)</b>	<b>208,604</b>
<b>Previous year</b>					
<i>General</i>					
General	13,332	103,906	257,783	-	375,021
	<b>13,332</b>	<b>103,906</b>	<b>257,783</b>	<b>-</b>	<b>375,021</b>

**Yogahome**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	-	30
Grants receivable	64,955	-
	<b>64,955</b>	<b>30</b>
<b>Charitable activities</b>		
Provision of yoga and workshop sessions	349,529	742,688
	<b>349,529</b>	<b>742,688</b>
<b>Investments</b>		
Bank interest receivable	17	222
	<b>17</b>	<b>222</b>
<b>Total incoming resources</b>	<b>414,501</b>	<b>742,940</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Teachers and therapists	(170,936)	(310,514)
Charitable donations	-	(69,849)
Cafe and shop	(5,481)	-
Studios and work spaces	(4,242)	-
Online classes	(7,366)	(2,920)
	<b>(188,025)</b>	<b>(383,283)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Staff costs - wages & salaries	(181,337)	(138,081)
Staff costs - social security costs	(50,349)	(38,605)
Staff costs - pension contributions	(9,139)	(7,687)
Depreciation - owned assets	(32,531)	(28,789)
Cleaning, repairs and maintenance	(6,769)	(18,005)
Bank charges	(1,332)	(2,175)
Rent and rates	(94,500)	(84,000)
Telephone	(3,662)	(2,634)
Website and marketing	-	(4,594)
Utilities	(4,729)	(5,426)
Sundry	(1,744)	(888)
Computer costs	(595)	(642)
Insurance	(3,970)	(3,970)
	<b>(390,657)</b>	<b>(335,496)</b>
<b>Governance costs</b>		
Accountancy fees	(900)	(900)
Legal fees	(1,336)	(1,772)
	<b>(2,236)</b>	<b>(2,672)</b>
<b>Total resources expended</b>	<b>(580,918)</b>	<b>(721,451)</b>
<b>Net Expenditure</b>	<b>(166,417)</b>	<b>21,489</b>