

REGISTERED CHARITY NUMBER: 1137754

**TRUSTEES REPORT AND RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2024 FOR
YOGAMOBILITY
(CHARITABLE INCORPORATED ORGANISATION)**

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FOR THE YEAR ENDED 28 FEBRUARY 2024**

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YOGAMOBILITY (A CHARITABLE INCORPORATED ORGANISATION)

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2024**

TRUSTEES

T Watkins	(Chair)
J Bryant-Plenty	(resigned 16 January 2024)
E Grimshaw	
J Hill	(resigned 16 January 2024)
R N Howitt	
P Marshall	
J Wilde	(appointed 16 January 2024)
F Young	(Treasurer)

REGISTERED OFFICE

18 Fairfield Close
Cardiff
CF5 1AD

REGISTERED CHARITY NUMBER 1137754

BANKERS

HSBC
The Co-operative Bank plc

INDEPENDENT EXAMINERS REPORT

**REPORT TO THE TRUSTEES OF YOGAMOBILITY
ON THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2024
CHARITY NUMBER: 1137754
SET OUT ON PAGES 4-12**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2024

Responsibilities and basis of the report

accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

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

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

Signed



Name

DAVID CHINNICK

Date

13th December 2024

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2024

The trustees present their report and the financial statements for the year ended 28 February 2024. The trustees, who served during the year and up to the date of this report are set out on page 2.

Structure, governance and management

Governing document and charity constitution

The organisation was a registered charity and company limited by guarantee, incorporated on 23 February 2010.

YogaMobility converted to a charitable incorporated organisation on 29 July 2022 and is governed by its constitution. In the event of the charity being wound up the trustees are each required to contribute an amount not exceeding £10.

Methods policies and procedures for recruitment, appointment, induction and training of new trustees

Recruitment and appointment of potential trustees is carried out by existing trustees. Consideration is given to experience, knowledge and skills required and on completion of a satisfactory vetting outcome, the trustees will vote to confirm appointment and the new trustee will be formally invited to join the board. There is no maximum number of trustees set out in the constitution but there should be a minimum of 3 trustees which represent the quorum.

Objectives and activities

Charitable objects

YogaMobility's objects are specifically restricted to the following:

- To promote, improve and protect good health and well-being through the practice of yoga.
- To assist in the treatment of adults suffering from physical or mental disabilities by providing yoga to those persons and their carers and families.
- To advance the education of the public in yoga.

Charitable activities and achievements

Monday and Thursday morning specialist yoga classes held at Sbectrwm Community Centre in Fairwater, Cardiff are long established and popular. These classes continue to be available on zoom. The majority of participants had mobility problems and some were in wheelchairs, all needed additional support to participate in a yoga class. Many participants find classes so helpful that they have attended regularly for many years.

A new class commenced in April 2023 on Wednesday evenings at Woodland Retreat in Llanishen, Cardiff. This class is for ambulatory people who are less severely disabled, some of whom work during the day. Although attendance is lower participants enjoy the class and find it helpful.

A "yoga in a chair" class was started in September 2023 at Llanrumney Hall.

During the year the number of people attending classes in person has continued to increase, whilst the number attending online correspondingly decreased. We have welcomed new participants at all our classes. Over 80 different people attended at least one of our classes in person or online.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2024

Each YogaMobility class is run by at least one of our 3 professional tutors who are specialists in working with disabled people. This expertise is essential for providing safe classes. They are supported by volunteers who assist participants throughout the class. YogaMobility has 6 volunteers who help in this way.

Public benefit

YogaMobility's activities are for public benefit because we provide specialist yoga classes to adults with a range of disabilities. Some participants have neurological conditions which have included multiple sclerosis, motor neurone disease, muscular dystrophy and parkinsons disease. Others have medical conditions which have included heart conditions, cancer, strokes, COPD, diabetes, chronic pain, arthritis and amputation.

YogaMobility's beneficiaries range from those with minor health conditions through to those who are wheelchair-bound. YogaMobility provides beneficiaries with specialised and personalised movement plans (adapted from classical yoga) based on their physical abilities.

Beneficiaries are encouraged to optimise (within safe limits) their physical strength, mobility, balance, confidence and communication skills. Participants are also taught mindfulness-based self-help practices in relation to: diet, thoughts and beliefs (particularly overcoming negative attitudes to disability), stress and relaxation, and pain management.

Support from volunteers and donors

YogaMobility received support from 5 main groups:

1. Volunteer class assistants support our yoga tutors.
2. A larger group of volunteers help YogaMobility by managing and arranging our fundraising activities.
3. YogaMobility is grateful to members of the public and businesses who donate monies.
4. YogaMobility also receives support from the Funky Love Posse - a musical group of disabled and able-bodied musicians - whose performance fees are donated to the charity.
5. YogaMobility is grateful to organisations which have provided grants.

Fundraising achievements

1) Funky Love Posse donate proceeds from their gigs to YogaMobility The Funky Love Posse was very popular during the year, securing new gigs, and raised £1,758 (2023- £855) as well as headlining at our music event.

2) As well as raising monies our events bring people involved with YogaMobility together.

- The music festival was again very successful raising £1,297 (2023 - £1,831).
- A spring fete raised £610.
- A clothing sale raised £240.
- Ticket sales for a comedy event were £190.
- Proceeds from the winter fayre and our Christmas party totalled £480

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2024

Fundraising achievements continued

In total £5,170 (2023 - £4,950) was raised. Events realised less than the previous year, which had benefitted from a post covid "bounce". The cost of living crisis and poor weather for one event were also significant. This decrease was more than offset by the success of the FLP.

3) Class fees - In 2023/24 YogaMobility charged a fee of £6, the same as prior to the previous year, for attending a class in person. Fees received totalled £8,929 (2023 - £6,013). People became more confident about attending classes in person rather than online. There were also new classes people could attend.

4) Donations – These remained essential as YogaMobility expanded the number of classes. During the year YogaMobility received £9,703 including gift aid (2023- £11,401 excluding grants).

- Regular donors paid by monthly standing order.
- There were one off donations.
- Online donations were made through Give as you Live, Everyclick, and Charitable Trust.
- Birthday and other gifts made through PayPal giving are a significant source of funds.
- Class donations. YogaMobility does not charge for its online zoom classes but instead asks for voluntary donations to help towards costs. Most people attending classes do donate and £2,185 (2023 - £3,238) was received. This continued to reduce as people returned to normal classes.

Donations were lower than in the previous year which is also attributed, in part, to the cost of living crisis.

5) Grants are important to YogaMobility. However, during the last financial year grant applications were unsuccessful. (2023 - £5,078). Without these funds in the future the charity might not be able to continue to provide all its classes or to purchase new and replacement equipment.

Financial Review

The financial performance of the charity is shown in the attached financial statements. YogaMobility aims to hold sufficient unrestricted funds in reserve to cover 6 months' general running costs. At the end of the 2023/2024 financial year, YogaMobility held £23,057 (2023 - £30,053) in unrestricted reserves along with £100 (2023 - £100) in restricted reserves. It takes time to establish new classes so the trustees are satisfied with the financial performance and the adequacy of reserves to meet the ongoing requirements of the charity.

Statement of trustees' responsibilities

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2024

Statement of trustees' responsibilities continued

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

- select suitable accounting policies;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

This trustees report was approved by the board on 19/9/2024 and signed on its behalf by:

T WATKINS
Trustee/Chair

A handwritten signature in blue ink, appearing to read 'T. Watkins', written over a horizontal line.

YOGAMOBILITY (A CHARITABLE INCORPORATED ORGANISATION)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2024

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
RECEIPTS						
Donations and legacies						
Grants	0	0	0	0	5,078	5,078
One off donations	1,609	0	1,609	185	0	185
Regular donations	2,923	0	2,923	3,675	0	3,675
Online donations	1,434	0	1,434	3,061	0	3,061
Class donations	2,185	0	2,185	3,238	0	3,238
Gift aid	1,552	0	1,552	1,242	0	1,242
	9,704	0	9,704	11,401	5,078	16,479
Receipts from charitable activities						
Class fees	8,929	0	8,929	6,013	0	6,013
Activities for generating funds						
FLP gigs	2,354	0	2,354	855	0	855
Music festival	1,297	0	1,297	1,831	0	1,831
Spring fete	610	0	610	0	0	0
Clothes sale	241	0	241	0	0	0
Comedy event	190	0	190	1,096	0	1,096
Winter fayre & Christmas party	<u>480</u>	<u>0</u>	<u>480</u>	<u>1,168</u>	<u>0</u>	<u>1,168</u>
	5,171	0	5,171	4,950	0	4,950
Investment income						
Bank interest receivable	<u>18</u>	<u>0</u>	<u>18</u>	<u>4</u>	<u>0</u>	<u>4</u>
Total Receipts	<u>23,820</u>	<u>0</u>	<u>23,820</u>	<u>22,368</u>	<u>5,078</u>	<u>27,446</u>

YOGAMOBILITY (A CHARITABLE INCORPORATED ORGANISATION)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2024

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
PAYMENTS						
Cost of raising funds	0	0	0	0	0	0
Charitable activities payments						
Tutors fees	20,720	0	20,720	12,290	2,700	14,990
Tutor bonus	0	0	0	1,000	0	1,000
Room hire	3,324	0	3,324	2,065	375	2,440
Volunteer expenses	53	0	53	0	0	0
Volunteer training	240	0	240	0	0	0
Insurance	635	0	635	584	0	584
Web design	0	0	0	0	1,200	1,200
Web advertising	0	0	0	0	400	400
Equipment and consumables	1,178	0	1,178	1	250	251
First aid courses	862	0	862	0	0	0
PPE & disinfectant	0	0	0	20	153	173
Bank charges	111	0	111	118	0	118
Clothing	304	0	304	0	0	0
Marketing & printing	340	0	340	30	0	30
DBS checks	53	0	53	0	0	0
Sundry expenses	<u>89</u>	<u>0</u>	<u>89</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PAYMENTS	<u>27,908</u>	<u>0</u>	<u>27,908</u>	<u>16,108</u>	<u>5,078</u>	<u>21,186</u>
NET SURPLUS/DEFICIT	<u>-4,087</u>	<u>0</u>	<u>-4,087</u>	<u>5,686</u>	<u>0</u>	<u>6,260</u>

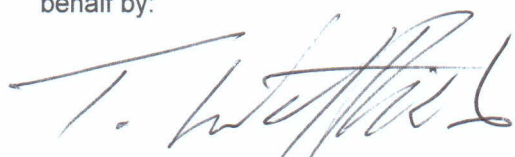
YOGAMOBILITY (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF ASSETS AND LIABILITIES

		2024			2023		
	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets		0	0	0	0	0	0
CURRENT ASSETS							
Debtors		2,241	0	2,241	2,959	0	2,959
Cash at bank Coop		14,029	0	14,029	0	0	0
Cash at bank HSBC		<u>10,367</u>	<u>100</u>	<u>10,467</u>	<u>28,483</u>	<u>100</u>	<u>28,583</u>
		26,637	100	26,737	31,442	100	31,542
CREDITORS							
Amounts falling due within one year		<u>-3,580</u>	<u>0</u>	<u>-3,580</u>	<u>-1,389</u>	<u>0</u>	<u>-1,389</u>
NET CURRENT ASSETS		<u>23,057</u>	<u>100</u>	<u>23,157</u>	<u>30,053</u>	<u>100</u>	<u>30,153</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,057</u>	<u>100</u>	<u>23,157</u>	<u>30,053</u>	<u>100</u>	<u>30,153</u>
NET ASSETS		<u>23,057</u>	<u>100</u>	<u>23,157</u>	<u>30,053</u>	<u>100</u>	<u>30,153</u>
FUNDS							
Unrestricted funds				23,057			30,053
Restricted funds				<u>100</u>			<u>100</u>
TOTAL FUNDS				<u>23,157</u>			<u>30,153</u>

In approving these accounts, as trustees of the CIO, we hereby confirm:

The accounts were approved by the Board of Trustees on 19 September 2024 and were signed on its behalf by:



T WATKINS
Trustee /Chair

**NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2024**

1 ACCOUNTING POLICIES

Basis of preparing the receipts and payments account

The principal accounting policies are summarised below. They have been applied consistently throughout the current and preceding year.

Fund accounting

The charity maintains two types of funds as follows:

- The purpose of the general unrestricted funds is to enable the charity to carry out its charitable aims and objectives and represent funds available for future general running costs and related expenditure which are at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and equipment – 25 to 33% straight line on cost.

2 ANALYSIS OF SUPPORT COSTS

	Unrestricted funds	Restricted funds	2024 Total funds	Unrestricted funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Tutors' first						
Aid courses	861	0	861	0	0	0

3 TRUSTEES' TRANSACTIONS, REMUNERATION AND BENEFITS

Trustees' expenses were nil for the year ended 28 February 2024 and for the year ended 28 February 2023. There were no trustees' remuneration or other benefits for the year ended 28 February 2024 nor for the year ended 28 February 2023.

**NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2024**

4 TANGIBLE FIXED ASSETS

Plant & equipment
£

COSTS

As at 28 February 2024 10,950

DEPRECIATION

As at 28 February 2024 10,950

NET BOOK VALUE

28 February 2024 0

COSTS

As at 1 March 2023 10,950

DEPRECIATION

As at 28 February 2023 10,950

NET BOOK VALUE

28 February 2023 0

5 RESTRICTED FUND ANALYSIS

(ii) The purpose of the restricted funds is to enable the charity to continue to run and support specific projects relating to its charitable aims and objectives but the use of the funds is restricted to the specific project cost the income was received towards, as shown below.

	Year ended 28 February 2024	Brought forward	Incoming resources	Resources expended	Carried forward
			£	£	£
1	Donation for hoist	100	0	0	100

6 RELATED PARTY DISCLOSURES

There were no related party transactions.