

# OKIDO NATURAL HEALTH EDUCATION TRUST CIO

England & Wales · Charity number 326669

## Details

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Other names	OKIDO NATURAL HEALTH EDUCATION TRUST LIMITED
Status	Registered
Legal form	CIO
Registered	1984-09-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	196 Great Elms Road Hemel Hempstead HP3 9UJ
Phone	01442 260601
Email	<a href="mailto:trustees@okidoyoga.org.uk">trustees@okidoyoga.org.uk</a>
Website	<a href="http://www.okidoyoga.org.uk/">http://www.okidoyoga.org.uk/</a>

## Activities

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**Objects:** TO RELIEVE AND PREVENT THE ONSET OF PHYSICAL AND MENTAL ILLNESSES, HANDICAPS AND DISABLEMENT BY DISSEMINATING KNOWLEDGE AND ENCOURAGING THE USE OF HEALING TECHNIQUES DEVELOPED BY DR MASAHIRO OKI. (FOR FURTHER DETAILS SEE CLAUSE 3 OF THE MEMORANDUM OF ASSOCIATION).

**Activities:** Organizes and promotes training programmes, courses and seminars for teachers and students of Okido yoga as developed by Dr Masahiro Oki

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- Hertfordshire
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,261	£1,945	-	-
2024-08-31	£1,597	£1,098	-	-
2023-08-31	£701	£491	-	-
2022-08-31	£7,412	£12,022	-	-
2021-08-31	£7,785	£10,568	-	-

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## Trustees

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Name	Role	Appointed
Kevin Michael Doyle		2017-12-21
Kiran Patel		2015-01-27
Tomoko Mori		2022-11-11

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**OKIDO NATURAL HEALTH EDUCATION TRUST CIO**

England & Wales - Charity number 326669

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# Accounts

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# Okido Natural Health Education Trust CIO

Charity registration number: 326669

## Trustees' Annual Report

for the period from 1 September 2024 to 31 August 2025

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objects of the CIO, as set out in its constitution, are to relieve and prevent the onset of physical and mental illness, handicaps and disablement by disseminating knowledge of, and encouraging the use of, healing techniques developed by, Dr Masahiro Oki.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In furtherance these objects, the CIO conducts workshops and shares educational resources through its website and printed publications.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit when planning and running workshops and other activities to ensure that these are accessible to all.

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The CIO held three events: 40th anniversary event in November 2024, Get-together and Open Day in March 2025, and an in-depth workshop in June 2025. The June workshop featured a comprehensive full-day program and was met with enthusiastic participation.</p> <p>In addition to these events, the CIO maintained its commitment to education by continuing to offer a variety of resources on its website.</p> <p>In late October 2024 the CIO published 'A Gateway to Daily Life Yoga', an English translation of one of Masahiro Oki's Japanese works. A launch event was held in November 2024 alongside the CIO's anniversary celebration. The occasion was well attended, with many participants helping to make it a success.</p>

		The CIO gratefully acknowledges the invaluable contributions of its volunteers. In particular, Tomoko Mori is recognised for her teaching at the March Get-together and Open Day, and the June workshop; Michael Cullingworth for his teaching at the March Get-together and Open Day; Seiya Mori for his assistance with background tasks that supported the June workshop.
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £2,261 (2023-24: £1,597) and after meeting running costs there was a surplus for the year of £316 (2023-24: £499). The trustees maintain a policy of holding unrestricted reserves in the general funds to ensure that sufficient resources are available to meet unexpected operational costs and regulatory requirements. As at 31 August 2025, this equated to £17,638 (2023-24: £17,322) out of total funds of £18,828 (2023-24: £18, 512). The trustees are holding the remaining reserves with a view to funding any further initiatives to extend the reach of Okido Yoga in the UK.  The trustees plan to continue to deliver Okido Yoga education through in-depth holistic workshops, by distributing English publications translated from Masahiro Oki's works to a broader audience, and by providing ongoing support to Okido Yoga teachers.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees are interviewed and selected by other trustees. They are representative of the community in which the CIO delivers its services. All trustees go through an induction process which includes a review of the CIO's policies and procedures.

**Reference and Administrative details**

Registered charity number	326669
Charity's principal address	196 Great Elms Road, Hemel Hempstead, England, HP3 9UJ


**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kiran Patel			
2	Kevin Doyle			
3	Tomoko Mori			

**Declarations**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Kiran Patel	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	3 October 2025	

## Annual Accounts for the period from 1 September 2024 to 31 August 2025

## Statement of Financial Activities

	note	£	2025 £	£	2024 £
<b>Income</b>	3				
Donations and gifts			14		-
Courses, Seminars and Workshops			660		857
Sales of books and goods * <sup>1)</sup>			1,178		354
Bank interest			403		386
Other income			6		-
<b>Total income</b>			<b>2,261</b>		<b>1,597</b>
<b>Expenditure</b>					
<u>Charitable activities</u> * <sup>2)</sup>	4				
Workshop costs		(854)		(754)	
Book production and sales costs * <sup>3)</sup>		(929)		(225)	
Insurance		(68)		(63)	
<i>(Total of Charitable activities)</i>		<b>(1,851)</b>		<b>(1,042)</b>	
<u>Support and governance costs</u>	5				
Governance costs		(47)		(35)	
Office running costs		(47)		(21)	
<i>(Total of Support and governance costs)</i>		<b>(94)</b>		<b>(56)</b>	
<b>Total expenditure</b>			<b>(1,945)</b>		<b>(1,098)</b>
<b>Net income/(expenditure)</b>			<b>316</b>		<b>499</b>
<b>Reconciliation of funds</b>					
Funds at beginning of the year			18,512		18,013
<b>Funds at end of the year</b>			<b>18,828</b>		<b>18,512</b>

The notes on pages AA3 – AA6 form part of these accounts.

All operations are classed as continuing.  
All recognised gains and losses are shown above.  
All the income is unrestricted.

\*<sup>1)</sup> Previously presented as “Sales of publications and equipment”.

\*<sup>2)</sup> Previously described as “Direct activity costs”.

\*<sup>3)</sup> See Note 4 for explanation of reclassification and commencement of book production.

**Balance Sheet**

	Notes	2025 £	2024 £
<b>Current Assets</b>			
Stocks	6	511	458
Debtors and Prepayments	7	266	252
Bank and Cash Balance		18,051	17,802
<b>(Total current assets)</b>		<b>18,828</b>	<b>18,512</b>
<b>Funds</b>			
<u>Unrestricted funds</u>			
Designated Funds	8	1,190	1,190
General Funds		17,638	17,322
<b>(Total funds)</b>		<b>18,828</b>	<b>18,512</b>

The notes on pages AA3 – AA6 form part of these accounts.

The trustees approved these accounts on 3 October 2025.



K Patel

On behalf of all the trustees

## Notes

### 1. Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### 2. Accounting policies

#### 2.1 INCOME

##### Recognition of income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income relating to future periods is deferred.

##### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 EXPENDITURE

##### Expenditure recognition

Expenditure is recognised when a liability is incurred. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

##### Governance and support costs

The charity has incurred expenditure on support costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2.3 ASSETS****Stocks**

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

**Debtors**

Debtors are recognised at the amount the charity expects to recover. The charity's debtors consist solely of prepayments for services which relate to future accounting periods.

**2.4 GRANTED RIGHT**

The charity has been granted, at no cost, the right to publish a book that supports its charitable teaching activities. The right will revert to the author if the charity ceases to exist. In accordance with the Charities SORP (FRS 102), this donated right is not recognised as an intangible asset, as it cannot be measured reliably at cost or fair value. The charity therefore recognises only the income from sales of the book and the related expenditure on production and distribution in the Statement of Financial Activities.

**2.5 TAXATION**

As all income is received from and applied to charitable purposes the charity is exempt from corporation tax.

**3. Income - analysis**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations and gifts	14	-
<u>Charitable activities</u>		
Courses, Seminars and Workshops	660	857
Sales of books and goods * <sup>1)</sup>		
From Stock	121	354
New books	1,057	-
Bank interest	403	386
Other: Royal Mail compensation in respect of a delayed book delivery	6	-
<b>Total</b>	<b>2,261</b>	<b>1,597</b>

\*<sup>1)</sup> As noted in the SOFA, the heading "Sales of books and goods" replaces "Sales of publications and equipment" used in the prior year accounts. The description has been updated to reflect more accurately the charity's current activities; the underlying activity is unchanged.

Sales of books and goods include recoverable packing and postage charges.

Foreign currency income: Sales of books and goods (from Stock) in 2023–24 included JPY 14,504 (approximately £74), received at a yoga workshop in Japan. The amount was converted into sterling at the prevailing bureau de change rate on return to the UK.

## Annual Accounts for the period from 1 September 2024 to 31 August 2025

4. Expenditure-Charitable activities\*<sup>2)</sup> - analysis

	2025	2024
	£	£
Workshops costs	854	754
Book production and sales costs * <sup>3)</sup>		
Cost of books and goods sold from Stock	58	151
Cost of book production	678	-
Cost of packing and postage	193	74
Insurance	68	63
<b>Total</b>	<b>1,851</b>	<b>1,042</b>

\*<sup>2)</sup> As noted in the SOFA, the heading “Charitable activities” replaces “Direct activity costs” used in prior year accounts. The description has been updated to follow current charity accounting practice; the underlying expenditure classification is unchanged.

\*<sup>3)</sup> As noted in the SOFA, this is a change in presentation. In the accounts for the year ended 31 August 2024 and earlier, only book sales (and a small number of goods) were undertaken, and the related costs were included within Workshop costs. During 2024–25, book production commenced and has been presented under the heading “Book production and sales costs.” For consistency of presentation, the comparative figures for book (and goods) sales costs have also been reclassified from Workshop costs to this heading.

## 5. Expenditure-Support costs - analysis

‘Governance costs’ represent the annual registration fee paid to the Information Commissioner’s Office.

‘Office running costs’ include 25% of the cost of information technology; the remaining 75% is allocated to Workshop costs.

## 6. Stocks

Charitable activities:	Sale of stocked books £	Sale of stocked goods that the beneficiaries provided in previous years £
Opening	458	-
Added in period	789	-
Expensed in period	(736)	(-)
Closing	511	-
Total this year	511	-
Total previous year	458	-

**7. Debtors and Prepayments-analysis**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<u>Prepayments</u>		
IT (website-hosting and domain)	114	21
Insurance	36	32
Book production	116	199
<b>Total</b>	<b>266</b>	<b>252</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<u>Debtors and Prepayments recoverable in more than 1 year</u>		
IT (website-hosting and domain)	64	2
Book production	116	116 <sup>*4)</sup>
<b>Total</b>	<b>180</b>	<b>118</b>

\*4) In the accounts for the year ended 31 August 2024, this item was omitted in error. During that year the charity purchased ten ISBNs for £174 at a discounted price, with the intention of publishing three books over time. One book was published during 2024–25 and £58 (one-third) was charged to book production costs. The remaining £116 relates to future publications and is included within prepayments recoverable in more than one year.

**8. Designated Fund**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At 1 September 2024	1,190	1,190
Transfer from general funds	-	-
Expenditure	-	-
<b>At 31 August 2025</b>	<b>1,190</b>	<b>1,190</b>

**9. Transactions with trustees and related parties****9.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2024: nil)

**9.2 Trustees' expenses**

Travel expenses of £45 have been reimbursed to 1 trustee. (2024: 1)

**9.3 Transaction(s) with related parties**

There have been no related party transactions in the reporting period. (2024: nil)

**OKIDO NATURAL HEALTH EDUCATION TRUST CIO**

England & Wales - Charity number 326669

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# Accounts

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# Okido Natural Health Education Trust CIO

Charity registration number: 326669

## Trustees' Annual Report

for the period from 1 September 2023 to 31 August 2024

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objects of the CIO, as set out in its constitution, are to relieve and prevent the onset of physical and mental illness, handicaps and disablement by disseminating knowledge of, and encouraging the use of, healing techniques developed by, Dr Masahiro Oki.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In furtherance these objects, the CIO conducts workshops and shares educational resources through its website and printed publications.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit when planning and running workshops and other activities to ensure that these are accessible to all.

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The CIO organised two in-depth workshops, one in November and another in June. The June workshop featured a comprehensive full-day program and was met with enthusiastic participation, achieving full attendance. In addition to the workshops, the CIO maintained its commitment to education by continuing to offer a variety of resources on its website. Significant progress was made in the translation of one of Masahiro Oki's books, <i>A Gateway to Daily Life Yoga</i>, from Japanese to English. This endeavour involved hundreds of volunteer hours dedicated to translation and associated publication tasks.</p> <p>The CIO gratefully acknowledges the invaluable contributions of its volunteers. In particular, Tomoko Mori is recognised for her teaching in the autumn</p>

		workshop 2023 and in the mini-retreat held in June 2024; Tomoko Mori, Junko Furugori and Hiroyuki Mori for long hours of translation; Hiroyuki Mori for photography; Tomoko Mori for her work on layout; Kevin Doyle and Ayako Mori for their meticulous proofreading.
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £1,597 (2022-23: £701) and after meeting running costs there was a surplus for the year of £499 (2022-23: £210). The trustees maintain a policy of holding unrestricted reserves in the general funds to ensure that sufficient resources are available to meet unexpected operational costs and regulatory requirements. As at 31 August 2024, this equated to £17,322 (2022-23: £16,823) out of total funds of £18,512 (2022-23: £18,013). The trustees are holding the remaining reserves with a view to funding any further initiatives to extend the reach of Okido Yoga in the UK.  The trustees plan to continue to deliver Okido Yoga education through in-depth holistic workshops, by translating works of Masahiro Oki and making them accessible to a broader audience, and by providing ongoing support to Okido Yoga teachers.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees are interviewed and selected by other trustees. They are representative of the community in which the CIO delivers its services. All trustees go through an induction process which includes a review of the CIO's policies and procedures.

**Reference and Administrative details**

Registered charity number	326669
Charity's principal address	196 Great Elms Road, Hemel Hempstead, England, HP3 9UJ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kiran Patel			
2	Kevin Doyle			
3	Tomoko Mori			

**Declarations**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Kiran Patel	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	4 March 2025	

## Statement of Financial Activities

	note	£	2024 £	£	2023 £
<b>Income</b>					
Donations and gifts			-		76
Courses, Seminars and Workshops			857		433
Sales of publications and equipment	3		354		43
Bank interest			386		149
<b>Total income</b>			<b>1,597</b>		<b>701</b>
<b>Expenditure</b>					
<u>Direct activity costs</u>					
Workshop costs		(979)		(291)	
Insurance		(63)		(134)	
<i>(Total of Direct activity costs)</i>		<b>(1,042)</b>		<b>(425)</b>	
<u>Support and governance costs</u>					
Governance costs	4	(35)		(48)	
Office running costs		(21)		(18)	
<i>(Total of Support and governance costs)</i>		<b>(56)</b>		<b>(66)</b>	
<b>Total expenditure</b>			<b>(1,098)</b>		<b>(491)</b>
<b>Net income/(expenditure)</b>			<b>499</b>		<b>210</b>
<b>Reconciliation of funds</b>					
Funds at beginning of the year			18,013		17,803
<b>Funds at end of the year</b>			<b>18.512</b>		<b>18,013</b>

The notes on pages AA3 – AA5 form part of these accounts.

All operations are classed as continuing.  
 All recognised gains and losses are shown above.  
 Movement on reserves is shown above.  
 All the income is unrestricted.

## Balance Sheet

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Stocks	5	458	609
Debtors and Prepayments	6	252	99
Bank and Cash Balance		17,802	17,305
<b>(Total current assets)</b>		<b>18,512</b>	<b>18,013</b>
<b>Funds</b>			
Unrestricted funds			
Designated Funds	7	1,190	1,190
General Funds		17,322	16,823
<b>(Total funds)</b>		<b>18,512</b>	<b>18,013</b>

The notes on pages AA3 – AA5 form part of these accounts.

The trustees approved these accounts on 4 March 2025.

K Patel

On behalf of all the trustees

## Notes

### 1. Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### 2. Accounting policies

#### 2.1 INCOME

##### Recognition of income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income relating to future periods is deferred.

##### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 EXPENDITURE

##### Expenditure recognition

Expenditure is recognised when a liability is incurred. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Governance and support costs**

The charity has incurred expenditure on support costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2.3 ASSETS**

**Stocks**

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**2.4 TAXATION**

As all income is received from and applied to charitable purposes the charity is exempt from corporation tax.

**3. Income denominated in foreign currency**

'Sales of publications and equipment' include £74, which was gained in JPY 14,504, at a yoga workshop in Japan (September 2023) by selling books and yoga equipment to the seminar students. Then it was converted at a Japanese airport's bureau de change at rate £1= JPY 195.9552.

**4. Apportionment of Support Costs**

Costs to use information technology is apportioned between the expenses on the workshop costs (75%) and the office running costs (25%).

**5. Stocks**

Charitable activities:	Sale of stocked books £	Sale of stocked goods that the beneficiaries provided in previous years £
<b>Opening</b>	573	36
<b>Added in period</b>	-	-
<b>Expensed in period</b>	(115)	(36)
<b>Closing</b>	<b>458</b>	<b>0</b>
<b>Total this year</b>	458	0
<b>Total previous year</b>	573	36

**6. Debtors and Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	252	99
<b>Total</b>	<b>252</b>	<b>99</b>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors recoverable in more than 1 year (included in Prepayments above)	2	21
<b>Total</b>	<b>2</b>	<b>21</b>

**7. Designated Fund**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At 1 September 2023	1,190	1,190
Transfer from general funds	-	-
Expenditure	-	-
<b>At 31 August 2024</b>	<b>1,190</b>	<b>1,190</b>

The purpose of this fund is to provide grants for students to attend training workshops at the Stichting Okido Yoga Dojo, Netherlands.

**8. Transactions with trustees and related parties****8.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2023: nil)

**9.2 Trustees' expenses**

Travel expenses of £18 have been reimbursed to 1 trustee. (2023: 1)

**9.3 Transaction(s) with related parties**

There have been no related party transactions in the reporting period. (2022: nil)

**OKIDO NATURAL HEALTH EDUCATION TRUST CIO**

England & Wales - Charity number 326669

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# Accounts

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# Okido Natural Health Education Trust CIO

Charity registration number: 326669

## Trustees' Annual Report

for the period from 1 September 2022 to 31 August 2023

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objects of the CIO, as set out in its constitution, are to relieve and prevent the onset of physical and mental illness, handicaps and disablement by disseminating knowledge of, and encouraging the use of, healing techniques developed by, Dr Masahiro Oki.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In furtherance of these objects the CIO runs workshops and provides educational information through its website.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit when planning and running workshops and other activities to ensure that these are accessible to all.

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The CIO ran two in-depth workshops in the autumn and spring, and a successful Okido Yoga community gathering took place in the summer. The CIO continued to deliver its educational activities on its website. The CIO identified a lack of educational materials regarding Okido Yoga, and decided to fill this gap by translating some of Masahiro Oki's books from Japanese to English. Hundreds of hours of volunteers' time were devoted to translating the first book. The CIO acknowledges the contributions of the following volunteers: Junko Furugori and Tomoko Mori for teaching in the autumn workshop 2022; Tomoko Mori for teaching in the spring workshop 2023; Tomoko Mori, Junko Furugori and Anna Mackenzie for running a summer social event 2023;

		Tomoko Mori, Junko Furugori and Hiroyuki Mori for long hours of translation; Michael Cullingworth for editing advice; Junko Furugori, Chisato Mochi and Tomoko Mori for modelling yoga postures; and Hiroyuki Mori for photography.
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £701 (2021-22: £7,412) and after meeting running costs there was a surplus for the year of £210 (2021-22: deficit of £4,610). The trustees' policy is to maintain unrestricted reserves in the general funds, sufficient to meet unexpected operational costs and regulatory requirements. As at 31 August 2023, this equated to £16,823 (2021-22: £16,613) out of total funds of £18,013 (2021-22: £17,803). The trustees are holding the remaining reserves with a view to funding any further initiatives to extend the reach of Okido Yoga in the UK.  The trustees plan to continue to deliver Okido Yoga education through in-depth holistic workshops, by translating works of Masahiro Oki and making these available to wider audience, and by supporting Okido Yoga teachers.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees are interviewed and selected by other trustees. They are representative of the community in which the CIO delivers its services. All trustees go through an induction process which includes a review of the CIO's policies and procedures.

## Reference and Administrative details

Charity name	Okido Natural Health Education Trust CIO
Other name the charity uses	Okido Natural Health Education Trust Limited (Previous name, up to 29 August 2023). It was a charitable company (no: 1837611) and converted to a CIO on 29 August 2023.
Registered charity number	326669
Charity's principal address	196 Great Elms Road, Hemel Hempstead, England, HP3 9UJ

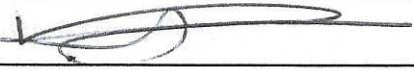
## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kiran Patel			
2	Kevin Doyle			
3	Tomoko Mori			

## Declarations

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Kiran Patel	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	23 February 2024	

## Annual Accounts for the period of 1 September 2022 to 31 August 2023

## Statement of Financial Activities

	note	£	2023 £	£	2022 £
<b>Income</b>					
Donations and gifts			76		-
Courses, Seminars and Workshops			433		7,363
Sales of publications and equipment			43		24
Bank interest			149		25
<b>Total income</b>			<b>701</b>		<b>7,412</b>
<b>Expenditure</b>					
<u>Direct activity costs</u>					
Salary	4	-		(9,120)	
Room hire		-		(968)	
Workshop costs		(291)		(339)	
Travel		-		(321)	
Training		-		(31)	
Insurance		(134)		(135)	
		<b>(425)</b>		<b>(10,914)</b>	
<u>Support and governance costs</u>					
Office running costs		(66)		(508)	
Accountancy fees		-		(600)	
		<b>(66)</b>		<b>(1,108)</b>	
<b>Total expenditure</b>			<b>(491)</b>		<b>(12,022)</b>
<b>Net income/(expenditure)</b>			<b>210</b>		<b>(4,610)</b>
<b>Reconciliation of funds</b>					
Funds at beginning of the year			17,803		22,413* <sup>1</sup> )
<b>Funds at end of the year</b>			<b>18,013</b>		<b>17,803*<sup>2</sup>)</b>

The notes on pages AA3 - AA6 form part of these accounts.

All operations are classed as continuing.  
All recognised gains and losses are shown above.  
Movement on reserves is shown above.  
All the income is unrestricted.

\*<sup>1</sup>) and \*<sup>2</sup>) were reported with 21,824 and 17,214 respectively in the accounts for the year ended 31 August 2022. There was an error, which is reported in Note 1.3 (page AA3) of these accounts.

**Balance Sheet**

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Stocks	5	609	589* <sup>3</sup> )
Debtors and Prepayments	6	99	195
Bank and Cash Balance		17,305	17,679
<b>(Total current assets)</b>		<b>18,013</b>	<b>18,463*<sup>4</sup>)</b>
<b>Creditors: Amounts falling due within one year</b>	7	-	(660)
<b>Net Current Assets</b>		<b>18,013</b>	<b>17,803*<sup>5</sup>)</b>
<b>Funds</b>			
Unrestricted funds			
Designated Funds	8	1,190	1,190
General Funds		16,823	16,613* <sup>6</sup> )
<b>(Total funds)</b>		<b>18,013</b>	<b>17,803*<sup>7</sup>)</b>

The notes on pages AA3 – AA6 form part of these accounts.  
\*<sup>3</sup> - \*<sup>7</sup>) are reflecting the corrections reported in Note 1.3 (page AA3).

The trustees approved these accounts on 23 February 2024.



K Patel

29/2/24

On behalf of all the trustees

## Notes

### 1. Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### 1.3 Prior year errors

The charity has identified one error. In prior years, the charity correctly reported the cost of purchasing books for resale or distribution and the income of selling them. However, not all books were sold or distributed. The error is that the book stock was omitted in prior years' accounts. Working out from the records of purchases and sales, the trustees tried their best to estimate the value of the book stock in prior years. The followings were the estimated value of the book stock:

As at 31 August 2022	£589
As at 31 August 2021	£589
As at 31 August 2020	£594
As at 31 August 2019	£594
As at 31 August 2018	£620
As at 31 August 2017	£576

### 2. Accounting policies

#### 2.1 INCOME

##### Recognition of income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income relating to future periods is deferred.

##### Donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 EXPENDITURE****Expenditure recognition**

Expenditure is recognised when a liability is incurred. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Governance and support costs**

The charity has incurred expenditure on support costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2.3 ASSETS****Stocks**

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3. Taxation**

As all income is received from and applied to charitable purposes the charity is exempt from corporation tax.

**4. Staff Costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salary	-	9,000
Employers NI	-	120
<b>Total</b>	<b>-</b>	<b>9,120</b>

The charity employs no staff member (2022: 1).

## 5. Stocks

Charitable activities:	Stock for resale £	Donated goods for resale £
Opening	589	-
Added in period	-	36
Expensed in period	(16)	-
Closing	<b>573</b>	<b>36</b>
Total this year	573	36
Total previous year (Refer to Note 1.3)	589	-

## 6. Debtors and Prepayments

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments	99	195
<b>Total</b>	<b>99</b>	<b>195</b>
	<b>2023</b>	<b>2022</b>
	£	£
Debtors recoverable in more than 1 year (included in Prepayments above)	21	52
<b>Total</b>	<b>21</b>	<b>52</b>

## 7. Creditors: Amounts due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Accruals	-	600
Other creditors	-	60
<b>Total</b>	<b>-</b>	<b>660</b>

**8. Designated Fund**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
At 1 September 2022	1,190	1,190
Transfer from general funds	-	-
Expenditure	-	-
<b>At 31 August 2023</b>	<b>1,190</b>	<b>1,190</b>

The purpose of this fund is to provide grants for students to attend training workshops at the Stichting Okido Yoga Dojo, Netherlands.

**9. Transactions with trustees and related parties****9.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2022 – nil)

**9.2 Trustees' expenses**

Travel expenses of £12 have been reimbursed to 1 trustee. (2022 - nil)

**9.3 Transaction(s) with related parties**

There have been no related party transactions in the reporting period. (2022-nil)