

**UMBRELLA YOGA CIC
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Umbrella Yoga CIC Contents

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**Umbrella Yoga CIC
Company Information
For The Year Ended 31 March 2025**

Directors	Miss R S Gosling Miss P A Steiner Mrs A M Riddell-Roberts Dr C E Firth
Company Number	12516725
Registered Office	Dirker Barn Spring Head Lane Huddersfield West Yorkshire HD7 6AU
Accountants	Hodgson Hey Limited Chartered Certified Accountants Heritage Exchange South Lane Elland HX5 0HG

Umbrella Yoga CIC
Company No. 12516725
Directors' Report For The Year Ended 31 March 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Review of the Business

Umbrella Yoga is an organisation devoted to improving the health and wellbeing of people with additional mental and physical needs through provision of specialised yoga sessions. We operate within Kirklees, West Yorkshire. Over the course of the last twelve months we have grown as a company and developed as a service in multiple ways.

SERVICE DELIVERY & IMPACT: From 1st April 2024 to 31st March 2025, we delivered a total of 1181 group yoga sessions. Each targeted one of our core participant areas: community yoga, including refugees and migrants, parents and carers, women-only groups and faith groups (442 sessions); adults with learning disabilities (379); older adults including people with dementia (227); trauma survivors, including sexual abuse survivors and brain injury survivors (115) and Staff Wellbeing sessions (18).

Total number of attendances across all sessions was 15024. Repeat attendance was high, indicating an enthusiasm to build yoga into a regular routine; 1880 unique individuals from Kirklees participated in our classes.

These figures represent only a marginal increase on the previous year (total number of sessions in 2023-2024 was 1120). This is because the financial growth we have generated over the last 12 months has been directed at expanding our range of services in order to diversify income and build a more robust business model. The services we have developed, in addition to our primary service of yoga for additional needs and community groups, are:

- Training and Workshops
- Staff Wellbeing Yoga / ESG
- Virtual Studio & Live Online

We have maintained an active grant cycle and enhanced our income via paid sessions with partner organisations. We will review each of these activities in turn.

Training and Workshops

Two specialised training programs are being developed, which will be delivered for the first time in June and October respectively.

1. A 30-hour training program for yoga teachers to develop skills in teaching yoga to adults with learning disabilities. This course is accredited by Yoga Alliance (a leading regulatory body for yoga practices in the UK). The course will serve to enhance our income as well as spread the approach and message of Umbrella Yoga more widely.
2. A 6-hour workshop for healthcare professionals and carers, to learn how the principles of yoga can be harnessed for the people they work with. This workshop does not qualify others to teach yoga to groups, but instead gives people a deeper understanding of yoga and the confidence to use some of the techniques and practices to improve health outcomes for themselves and the people they care for.

We anticipate an income loss for the first course. However after that, we expect to see more interest and bookings, and a reduction in preparation time for content, leading to a profit that Umbrella Yoga can feed back into the primary activities.

Financial situation for training and workshops from 1/4/2024 - 31/3/2025:

- Income: £1050.
- Expenditure on preparation (to date): £550
- Expenditure on course registration with Yoga Alliance: £750
- Website updates: £300.

Staff Wellbeing Yoga / ESG

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**Umbrella Yoga CIC
Directors' Report (continued)
For The Year Ended 31 March 2025**

Review of the Business - continued

We offer online and in-person yoga and wellbeing sessions for staff groups. We aim to tap into businesses' budget for ESG and staff wellbeing, with profits generated being ploughed back into our primary service and our community. We think this service has the potential to produce significant income for Umbrella Yoga, but as yet have not managed to achieve the level of engagement we are aiming for. To foster its development we have: attended multiple networking events to showcase what we can do; engaged the support of a professional digital marketing company (Jaywood); dedicated Director time and resources into engagement and service user experiences. Recently, we have engaged the support of a Masters Business Management student team from Northumberland University to review and advise next steps.

Financial situation for Staff Wellbeing / ESG from 1/4/2024 - 31/3/2025

- Income: £2400.
- Expenditure on Teaching: £560
- Expenditure on Marketing: £1700 (from a grant)
- Expenditure on managing the programme: estimated at £5000 (director's time)

Virtual Studio & Live Online: This is an online platform where members of our community can pay to access pre-recorded yoga sessions and meditations. We are marketing the Virtual Studio to our yoga community as well as partner organisations and business partners. The subscription model allows for various payment structures (2 levels for individuals (salaried and non-salaried) and 2 levels of businesses (+/- 50 employees). The recordings will be continually added to. The platform, website and initial recordings were launched officially in March 2025. We anticipate our online community growing over the next 12 months and beyond.

Financial situation for Virtual Studio & Live Online from 1/4/2024 - 31/3/2025

- Income: £0 (no paid subscribers during this tax year)
- Expenditure on filming yoga sessions: £400
- Expenditure on website building: £500
- Expenditure on managing the platform: £1000 (director's time)

GRANT FUNDING: Restricted grants have remained the single largest source of income. In the last tax year we were awarded 20 grants; 19 of our applications were rejected. We've had success with local funding bodies - including Third Sector Leaders Kirklees, One Community, Kirklees Council, University of Huddersfield, and Creative Minds / South West Yorkshire NHS Trust. We've accessed national funding via the National Lottery and Sports England. We've supported our partners to access funds from new providers - such as the Baily Thomas fund who provide funding for research and delivery of support to people with learning disabilities.

Our grant success rate and total number awarded was lower than in previous years (although combined income was higher). We have found that local sources have been far less available - for example Kirklees Council Local Ward funding budgets being cut by half, and several grant opportunities were unavailable for re-applications.

Research and Evaluation: Our major development with evaluations this year was to assess the impact of a 12-week yoga program for adults with learning disabilities. We found a reduction in anxiety symptoms; an improvement in hand-grip strength; and a marginal improvement in leg strength. Most importantly, we were able to pilot novel methods of objectively measuring change in functional movement and mental health in people with learning disabilities. A recently secured grant will allow us to develop this evaluation this year.

With our community yoga participants and trauma survivors, we continue to hold 'tea & chat' events which represent informal steering groups and enable us to gather feedback verbally and via surveys. Some feedback includes:

I enjoy the class because it suits my movement, strength limitations. The class is small in numbers which again suits me as I have a compromised immune system. This group session is exercise and also meditation and managing breath which is also beneficial for me. Social side is also good for my mental health. Excellent!

This class has helped me so much. I love the community aspect about it, the teacher and the gentle movement.

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**Umbrella Yoga CIC
Directors' Report (continued)
For The Year Ended 31 March 2025**

Review of the Business - continued

Incredibly grateful to be back in class and to have moved from fear and dislike of being in my body to feeling held and safe.

Feeling happier than when I came here.

I was full of pain and after the session I feel well and relaxed.

PARTNERS: We have worked in partnership with over 35 organisations during the last 12 months. By collaborating with other service providers in Kirklees we are able to reach more people that will benefit from our service, and we are able to develop our skills and knowledge base in relation to each of the participant groups we support. Significant new partners include the Kirkwood, HOOT, Hopton Care Cottages, and Afghan Ladies Group.

PEOPLE: Our board of directors has undergone minor changes: Catherine Eleanor Firth (Founding Director) remains in position as CEO and Anna Riddell-Roberts continues to Chair the board. Pollyanna Steiner and Rachel Gosling remain in post as Exec Directors. Carole Roberts resigned from her post as non-executive Director in March 2025. We are now recruiting to replace her. We are seeking 2-3 new NEDs to support with: marketing, corporate partnerships; human resources.

Our team of yoga session leaders remains the same - with no one leaving, and no need to add to the team at this stage, Helen White continues to manage our accounts; Alida Gulamhussein remains in post as our Community Yoga Co-ordinator; Catherine Addy remains our part-time administrator.

OTHER ACHIEVEMENTS & DEVELOPMENTS:

- Invited presentations this year have included:
- One Community AGM;
- Women In Business - Huddersfield Giants Network;
- Community Yoga Network hosted by Brighton Yoga;
- UnLtd 'Movement For Good' network;
- British Institute of Learning Disabilities Annual Conference, themed: 'Growing Old with LD'
- Improved our social media presence, particularly on LinkedIn.
- Developed our Volunteer Program - we now have 6 official volunteers.
- Reviewed all our policies.
- Published articles in Yoga Magazine and Om Magazine.

Directors

The directors who held office during the year were as follows:

Miss R S Gosling

Miss P A Steiner

Mrs A M Riddell-Roberts

Mrs C F Roberts Resigned 20/03/2025

Dr C E Firth

**Umbrella Yoga CIC
Directors' Report (continued)
For The Year Ended 31 March 2025**

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Dr C E Firth

Director
28th July 2025

**Umbrella Yoga CIC
Accountants' Report
For The Year Ended 31 March 2025**

Report to the directors on the preparation of the unaudited statutory accounts of Umbrella Yoga CIC for the year ended 31 March 2025

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Umbrella Yoga CIC which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Umbrella Yoga CIC, as a body, in accordance with the terms of our engagement letter dated 19 May 2025. Our work has been undertaken solely to prepare for your approval the accounts of Umbrella Yoga CIC and state those matters that we have agreed to state to the directors of Umbrella Yoga CIC, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Umbrella Yoga CIC and its directors as a body for our work or for this report.

It is your duty to ensure that Umbrella Yoga CIC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Umbrella Yoga CIC. You consider that Umbrella Yoga CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Umbrella Yoga CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

28th July 2025

Hodgson Hey Limited
Chartered Certified Accountants
Heritage Exchange
South Lane
Elland
HX5 0HG

Umbrella Yoga CIC
Income and Expenditure Account
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
TURNOVER		146,386	113,959
GROSS SURPLUS		146,386	113,959
Administrative expenses		(126,421)	(109,206)
OPERATING SURPLUS		19,965	4,753
Other interest receivable and similar income		-	3
SURPLUS BEFORE TAXATION		19,965	4,756
Tax on Surplus		(3,793)	(904)
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		16,172	3,852

The notes on pages 9 to 10 form part of these financial statements.

**Umbrella Yoga CIC
Balance Sheet
As At 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Stocks		198		518	
Debtors	4	6,148		809	
Cash at bank and in hand		38,908		32,091	
		45,254		33,418	
Creditors: Amounts Falling Due Within One Year	5	(22,277)		(26,613)	
NET CURRENT ASSETS (LIABILITIES)			22,977		6,805
TOTAL ASSETS LESS CURRENT LIABILITIES			22,977		6,805
NET ASSETS			22,977		6,805
Income and Expenditure Account			22,977		6,805
MEMBERS' FUNDS			22,977		6,805

For the year ending 31 March 2025 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 in accordance with section 476 of the Companies Act 2006.

The directors 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.

On behalf of the board

Dr C E Firth

Director
28th July 2025

The notes on pages 9 to 10 form part of these financial statements.

Umbrella Yoga CIC
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Umbrella Yoga CIC is a private company, limited by guarantee, incorporated in England & Wales, registered number 12516725. The registered office is Dirker Barn, Spring Head Lane, Huddersfield, West Yorkshire, HD7 6AU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

2.3. Stocks and Work in Progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	5,732	300
Other debtors	416	509
	6,148	809
	6,148	809

Umbrella Yoga CIC
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	740	2,785
Other creditors	17,585	22,765
Taxation and social security	3,952	1,063
	<u>22,277</u>	<u>26,613</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Umbrella Yoga CIC
Detailed Income and Expenditure Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		42,621		19,721
Donations		6,766		4,641
Grants and subsidies received		96,999		89,597
		<u>146,386</u>		<u>113,959</u>
GROSS SURPLUS		146,386		113,959
Administrative Expenses				
Directors' fees	31,515		20,806	
Rent	3,780		4,044	
Repairs, renewals and maintenance	451		548	
Insurance	337		304	
Administration costs	6,794		8,682	
Advertising and marketing costs	5,015		3,310	
Merchandise	1,338		1,114	
Website costs	2,109		1,823	
Accountancy fees	514		804	
Freelance project managers	4,957		2,630	
Freelance yoga teachers	69,560		64,977	
Sundry expenses	51		164	
		<u>(126,421)</u>		<u>(109,206)</u>
OPERATING SURPLUS		19,965		4,753
Other interest receivable and similar income				
Bank interest receivable	-		3	
		<u>-</u>		<u>3</u>
SURPLUS BEFORE TAXATION		<u>19,965</u>		<u>4,756</u>