

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Umbrella Yoga CIC

West Yorkshire Community Accounting Service  
Stringer House  
34 Lupton Street  
Hunslet  
Leeds  
West Yorkshire  
LS10 2QW

Contents of the Financial Statements  
for the Year Ended 31 March 2024

	Page
Company Information	1
Report of the Directors	2
Income Statement	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	9

Umbrella Yoga CIC

Company Information  
for the Year Ended 31 March 2024

**DIRECTORS:**

Catherine Firth  
Rachel Gosling  
Anna Riddell-Roberts  
Carole Roberts  
Polly Steiner

**REGISTERED OFFICE:**

Dirker Barn  
Spring Head Lane  
Huddersfield  
West Yorkshire  
HD7 6AU

**REGISTERED NUMBER:**

12516725 (England and Wales)

**ACCOUNTANTS:**

West Yorkshire Community Accounting Service  
Stringer House  
34 Lupton Street  
Hunslet  
Leeds  
West Yorkshire  
LS10 2QW

The directors present their report with the financial statements of the company for the year ended 31 March 2024.

### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of carrying on activities which benefit the community and in particular (without limitation) to provide yoga interventions to vulnerable groups, and education activities to practitioners and carers.

### **REVIEW OF 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 2023 to 31st March 2024, we delivered a total of 1120 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 (493 sessions); adults with learning disabilities (416); older adults including people with dementia (117); trauma survivors, including sexual abuse survivors and brain injury survivors (83) and Staff Wellbeing sessions (11). Over 3300 unique individuals from Kirklees participated in our classes.

We have worked in partnership with over 30 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.

**Evaluation:** We have developed our evaluation and feedback processes. We have introduced standardised surveys for some of our groups (where language and communication skills are sufficient) and have used verbal communication to get feedback from other participants. We asked our community yoga sessions a series of questions to find out whether the yoga sessions helped them with stress, low mood, self-care, confidence, physical health, and reducing isolation. They rated perceived impact on a scale of 1 (worst) to 10 (best). The average score was over 8.5 on all measures. Written feedback was also very positive:

"I feel much better, much more confident. I have parkinsons and I have noticed my coordination and fine motor skills have improved."

"I really enjoyed this class and sad it's come to an end. It really helped with my stress and anxiety and my physical wellbeing. It's the only time I got for myself."

"Yoga has been a fantastic outlet for me to get out of the house, move my body, relax my mind and feel physically and emotionally better and more connected. Thank you so much."

"I love this class. I've a stressful job role so this is good for my mind and body and being social. I couldn't attend several sessions due to my mum having cancer and passing on late last year but I've come back and it's like I've never left. A little family."

This year we trialled some novel feedback approaches through collaboration with a photographer. The photographer represented another social enterprise that aims to use photography for social change. He was able to capture images of some of our nonverbal and learning disabled participants practising yoga, then we used the images to facilitate communication about their experiences. They shared what the yoga meant to them - with key themes emerging as 'movement', 'together' and 'calm'.

**GRANT FUNDING:** Since April 2023 we have been awarded 33 grants. 13 of our applications were rejected (meaning a 72% success rate). We've had success with several local funding bodies - including Third Sector Leaders Kirklees, One Community, Creative Minds, Kirklees Council Local Ward Funding and Yorkshire Sport. We've also branched out to national funding bodies to increase the breadth of our reach and support, with success coming from National Lottery, Sport England, Barnardos, UnLtd and Barchester Community Fund.

Report of the Directors  
for the Year Ended 31 March 2024

**ADDITIONAL FUNDING:** The majority of our income continues to be from grant funding. We are working on strengthening other sources of funding in an effort to remain sustainable and cover our growing core costs.

- We continue to offer 'Staff Wellbeing' yoga to companies so that they can take care of staff wellbeing needs as well as meet ESG targets. We have invested time into establishing procedures and pay structures for these in order to streamline the process.
- We have secured two Corporate Donations and hope to build on this in the future.
- We accept donations for classes from some of our community members (individuals and partner organisations).
- We continue to actively fundraise and have led several successful events (e.g., sound baths, sunrise yoga & breakfast, Ashtanga beats sessions) as well as receiving sponsorship for events (e.g., a marathon by one of our staff).

Planning for the next financial year:

- We are in the process of developing a Specialised Yoga Teacher Training course, which will share our unique practical expertise in delivering yoga sessions to those with learning disabilities, dementia and trauma survivors, as well as up-to-date evidence-based theory. We will run the first course in January 2025.
- We have laid the foundations for a 'digital content subscription' for our service users and clients. We will open this up from July 2024.

**PARTNERS:** We have maintained numerous effective partnerships over the last 12 months, as well as collaborating with some other excellent groups. Our partnership network now includes: Waves Day Centre, Highfields Day Centre, Womens Centre, Support to Recovery, Pennine Domestic Abuse Network, Kirklees Rape and Sexual Abuse Centre, Mencap in Kirklees, Age UK Calderdale & Kirklees, Ability Options, Young Onset Dementia network, Afghan Ladies Group, Ambitions 4 Kirklees, Step-Up Day Centre, The Kirkwood and Shabang Inclusive Learning. We have collaborations in place with numerous Community Centres in Kirklees - including the Trinity Centre (Batley), Cowersley Community Centre, Ravensthorpe Community Centre and Holmfirth Centre. These collaborations enable the centres to remain active hubs in the community, with our room hire fees supporting their running costs and our accessible sessions enabling the centres to provide a range of activities.

**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 is our only non-exec Director. Gabriella Brooke retired from the board after 3 years of service. She has not been replaced.

Our team of yoga session leaders remains strong, with three new appointments in the last 12 months, taking us to a total of 11. One of our teachers (Helen White) also manages our accounts and Alida Gulamhussein is our Community Yoga Co-ordinator. We now have a part-time administrator in post - Catherine Addy.

**RESEARCH:** It is important for our work to be evidence-based. We always collect feedback to evaluate our service so that we can understand our impact and develop as necessary, an example of which is the creation of the yoga prompt cards. We are also collaborating with research groups to facilitate understanding the efficacy and impact of yoga with specific additional needs groups.

- Yoga for Learning Disabilities - we are a key partner in a developing collaboration between the University of Huddersfield and Mencap In Kirklees. We are applying for funding from the Innovation Centre at the University to conduct a research project on the impact of yoga for adults with Learning disabilities.

**OTHER ACHIEVEMENTS & DEVELOPMENTS:**

- Redeveloped our website, increasing functionality and improving user experience, and improved our social media presence significantly.
- Secured a 'core costs' grant (with UnLtd) which also provides business, HR and finance management support.
- Developed our Volunteer Program - we now have 6 official volunteers.
- Reviewed all our policies.
- Invited to present at the Third Sector Leaders Kirklees AGM - which was themed 'Thriving in Difficult Times'.
- Established pay structure for staff wellbeing yoga sessions and secured our first long-term contract.

Umbrella Yoga CIC

Report of the Directors  
for the Year Ended 31 March 2024

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2023 to the date of this report.

Catherine Firth  
Rachel Gosling  
Anna Riddell-Roberts  
Carole Roberts  
Polly Steiner

Other changes in directors holding office are as follows:

Gabriella Brooke - resigned 1 October 2023

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

**ON BEHALF OF THE BOARD:**

.....  
Catherine Firth - Director

Date: .....

Umbrella Yoga CIC

Income Statement  
for the Year Ended 31 March 2024

	2024 £	2023 £
<b>TURNOVER</b>	113,959	70,430
Administrative expenses	109,206	69,591
<b>OPERATING SURPLUS</b>	4,753	839
Interest receivable and similar income	3	-
<b>SURPLUS BEFORE TAXATION</b>	4,756	839
Tax on surplus	904	159
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<u>3,852</u>	<u>680</u>

The notes form part of these financial statements

Balance Sheet  
31 March 2024

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Stocks		518	-
Debtors	4	809	1,159
Cash at bank		32,091	35,320
		<u>33,418</u>	<u>36,479</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	26,613	33,526
		<u>6,805</u>	<u>2,953</u>
<b>NET CURRENT ASSETS</b>			
		<u>6,805</u>	<u>2,953</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>6,805</u>	<u>2,953</u>
<b>RESERVES</b>			
Income and expenditure account		6,805	2,953
		<u>6,805</u>	<u>2,953</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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 Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
Catherine Firth - Director

1. **STATUTORY INFORMATION**

Umbrella Yoga CIC is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

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

**Stocks**

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

**Taxation**

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 or deferred taxation assets and liabilities are not discounted.

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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2023 - NIL).

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	300	855
Other debtors	180	-
Prepayments	329	304
	<hr/>	<hr/>
	809	1,159
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	2,785	-
Tax	1,063	159
Accrued expenses	696	545
Deferred revenue grants	22,069	32,822
	<u>26,613</u>	<u>33,526</u>

Umbrella Yoga CIC

Detailed Income and Expenditure Account  
for the Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
<b>Turnover</b>				
Sales	19,721		11,752	
Grants	89,597		57,490	
Donations	4,641		1,188	
	<u>          </u>	113,959	<u>          </u>	70,430
<b>Other income</b>				
Interest received		3		-
		<u>          </u>		<u>          </u>
		113,962		70,430
<b>Expenditure</b>				
Administration costs	8,682		4,437	
Advertising	3,310		-	
Room hire	4,044		2,143	
Licences and insurance	304		351	
Freelance director payments	20,806		6,668	
Freelance yoga teachers	64,977		51,290	
Freelance project managers	2,630		1,354	
Equipment	548		999	
Sundry expenses	164		173	
Website and tech support	1,823		1,587	
Merchandise	1,114		-	
Accountancy	804		545	
Subscriptions	-		44	
	<u>          </u>	109,206	<u>          </u>	69,591
<b>NET SURPLUS</b>		<u>          </u>		<u>          </u>
		4,756		839

This page does not form part of the statutory financial statements