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COMPANY REGISTRATION NUMBER 1204210

PRISON YOGA PROJECT UK

CIO

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2025

Charity Number 1204210

PRISON YOGA PROJECT UK

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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PRISON YOGA PROJECT UK

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The trustees, who are also directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Prison Yoga Project UK
Charity registration number	1204210
Principal office	80 Knighton Road, Leicester LE2 3HJ

The trustees
The trustees who served the charity during the period were as follows:

James Fox (Chair)
Geoff O'Meara
Nicole Hellthaler
David John Rennie

STRUCTURE, GOVERNANCE AND MANAGEMENT

Prison Yoga Project UK is governed by a governing document that was issued when it registered as a CIO in August 2023.

The Trustees hereby submit their annual report and the financial statements of Prison Yoga Project UK for the year ending 31 December 2025. The trustees confirm that the annual report and financial statements of the Charity comply with the current UK statutory requirements, the requirements of the Charity's governing document (the Memorandum and the Articles of Association), and the provision of the Statement of Recommended Practice (SORP) - 'Accounting and Reporting by Charities'.

Trustee Selection Method

The Trustees are elected by existing Membership of the Charity according to: i) their expressed wish to serve as a Trustee; ii) their personal commitment and support for the objectives of the Charity; iii) the skills and experience they can offer as a Member of the Board; iv) their financial stability; v) their legal eligibility for the position.

Board of Trustees

The Trustees meet regularly to discuss, and decide by vote, matters relating to the Charity's activities.

Staff/Volunteers

All Trustees and other volunteers continue to work for the Charity without remuneration. The Charity uses contractors for other required roles.

OBJECTIVES AND ACTIVITIES

The purpose of Prison Yoga Project UK as set out in the Articles of Association of the charity are:

To relieve the needs of prisoners and those at risk of becoming prisoners in particular through the provision of a trauma-informed and mindfulness based yoga and meditation programme delivered as a means of addressing their trauma, mental or physical ill-health and providing the opportunity for recovery, rehabilitation and personal development.

The above objective is achieved by providing yoga classes, programmes and yoga equipment and supplies for such persons in prisons or at risk of becoming prisoners. Additionally, the Charity offers training to prepare others to become facilitators of such services.

ACHIEVEMENTS AND PERFORMANCE

In carrying out its purpose over this report's stated period, Prison Yoga Project UK has delivered 88 Yoga/mindfulness sessions comprising 510 attendees at 2 HMPPS facilities.

The Charity also visited several additional prisons in-person or held online meetings with prison staff to discuss the implementation of future programming.

Statement on public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Promoting health through yoga is a benefit in that it cultivates participants' physical and mental health, with a growing body of evidence demonstrating this benefit. There are no detriments resulting from the purpose to outweigh these benefits. The activities of the Charity promote rehabilitation, reduce reoffending and enhance public safety, which are benefits to the public.

FINANCIAL REVIEW

The charity made a deficit of £6,880 in the period ending 31 December 2025 (2024 surplus of £19,752).

The Trustees are of the opinion that the charity is financially viable and can continue to meet its liabilities, when they fall due.

Charity's principal sources of funds

- Contract for services with HMPPS to provide yoga services for prisoners and staff in the UK

Reserves policy

The Charity makes sure it has reserves to meet its liabilities three (3) months ahead of them falling due. This includes rental payments, contractor payments, and systems.

Going Concern

The trustees consider that the charity is a going concern, as it has positive cash funds and maintains a balance to cover any fixed costs.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 December 2025 and confirm that I have made available all information necessary for its preparation.

Signed on behalf of the trustees



Geoff O'Meara
Trustee

26 October 2026

PRISON YOGA PROJECT UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025	Total Funds 2025	Total Funds 2024
				£
INCOME AND ENDOWMENTS				
Income from charitable activities	**2**	**350**	**350**	47,124
TOTAL INCOME		**350**	**350**	47,124
EXPENDITURE				
Expenditure on charitable activities	5/6	(7,230)	(7,230)	(27,372)
TOTAL EXPENDITURE		**(7,230)**	**(7,230)**	(27,372)
NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR	**7**	**(6,880)**	**(6,880)**	19,752
RECONCILIATION OF FUNDS				
Total funds brought forward		**19,752**	**19,752**	0
TOTAL FUNDS CARRIED FORWARD		**12,872**	**12,872**	19,752

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

PRISON YOGA PROJECT UK

BALANCE SHEET

31 DECEMBER 2025

	Note	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
FIXED ASSETS					
Tangible assets		-	-	-	-
CURRENT ASSETS					
Cash at bank		13,172	-	13,172	20,052
CREDITORS: Amounts falling due within one year	**10**	**(300)**	**-**	**(300)**	**(300)**
NET CURRENT ASSETS		**12,872**	**-**	**12,872**	**19,752**
TOTAL ASSETS LESS CURRENT LIABILITIES		**12,872**	**-**	**12,872**	**19,752**
NET (LIABILITIES)/ASSETS		**12,872**	**-**	**12,872**	**19,752**
TOTAL CHARITY FUNDS	**11**	**12,872**	**-**	**12,972**	**19,752**

For the year ended 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 October 2026 and are signed on their behalf by:



Geoff O'Meara
member of the committee

Charity Registration Number: 1204210

The notes on pages 7 to 12 form part of these financial statements

PRISON YOGA PROJECT UK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

The charity is a CIO, registered in England and Wales. The address of the registered office is 80 Knighton Road, Leicester, LE2 3HJ.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in according with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments. The charity has no designated funds.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Financial Reporting Standard 102 – Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

- The requirements of Section 7 Statement of Cash Flows.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised where there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other gains and losses, except to the extent to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	3-year straight line

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal

does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Taxation

The charity is exempt from tax on its charitable activities.

4. MEMBERS

The number of members at 31 December 2025 was four and they have no liability in the event of a winding up of the CIO.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£		£	£
Talk for Camden Council	**350**	**-**	**350**	-
HMPPS	**-**	**-**	**-**	47,124
	350	**-**	**350**	47,124

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Cost of providing services	**6,930**	**-**	**6,930**	26,481
Governance costs	**300**	**-**	**300**	891
	7,230	**-**	**7,230**	27,372

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2025	Total Funds 2024
	£	£	£
Cost of providing services	**6,930**	**6,930**	26,841
Governance costs	**300**	**300**	891
	7,230	**7,230**	27,372

8. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Depreciation	**-**	-

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	**-**	–
Social security costs	**-**	–
	-	–

Particulars of employees:

The average number of employees during the year, was as follows:

	2025	2024
	No.	No.
Number of other staff	**-**	–

No employee received remuneration of more than £60,000 during the year (2024- Nil).

Trustee remuneration and expenses

The trustees received no remuneration from the charity for their services as trustees in the financial year to 31 December 2025 (2024 Nil). One trustee provided paid services to the charity in the period in accordance with the charity's governing documents.

10. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**300**	300
Other creditors	**-**	-
	300	300

11. ANALYSIS OF CHARITABLE FUNDS
UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
General Funds	**19,752**	**350**	**(7,230)**	**12,872**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Unrestricted Income Funds	**-**	**12,872**	**12,872**
Total Funds	**-**	**12,872**	**12,872**

13. RELATED PARTY TRANSACTIONS

One trustee received payment for services provided to the charity outside of their role as trustee. This was done in accordance with the provision of the charity's governing document.