

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

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

Statement of Financial Activities

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

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

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 £
Opening	573	36
Added in period	-	-
Expensed in period	(115)	(36)
Closing	458	0
Total this year	458	0
Total previous year	573	36

6. Debtors and Prepayments

	2024	2023
	£	£
Prepayments	252	99
Total	252	99

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

7. Designated Fund

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

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)