

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	<p>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.</p> <p>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.</p>
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

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

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Statement of Financial Activities

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

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.

*¹⁾ Previously presented as “Sales of publications and equipment”.

*²⁾ Previously described as “Direct activity costs”.

*³⁾ See Note 4 for explanation of reclassification and commencement of book production.

Balance Sheet

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

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

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

*¹⁾ 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.

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4. Expenditure-Charitable activities*²⁾ - analysis

	2025	2024
	£	£
Workshops costs	854	754
Book production and sales costs * ³⁾		
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
Total	1,851	1,042

*²⁾ 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.

*³⁾ 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

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

*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

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

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)