



YOGA SCOTLAND SCIO

**Annual Report and Audited Accounts
For the year ended 31 July 2021**

Registered Charity – SC047418



YOGA SCOTLAND SCIO

CONTENTS

	Page
Reference and Charity Information	1
Trustees' Report	2 - 8
Independent Examiner's Report to the Trustees	9
Receipts and Payments Account	10
Statement of Balances	11
Notes to the Accounts	12 – 15

YOGA SCOTLAND SCIO

**REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 JULY 2021**

Charity Name	Yoga Scotland SCIO
Known as	Yoga Scotland
Charity Number	SC047418, registered in Scotland
Principal Office	18 East Camus Road Edinburgh Midlothian EH10 6RE
Trustees	Kerry Cooper (Chair – appointed March 21) Ronnie Connick (Treasurer – appointed March 21) Ann Davies (Secretary – appointed March 21) Caroline Phipps-Urch (Vice Chair, Covid Officer – elected to role March 21) Lucy West Declan Mair Jacqueline Tweddle Ruth Plevin (appointed March 21) The following Trustees resigned in March 21 Evanna Nash (Chair) Chris Morrison (Treasurer) Ulrike Graham Donna Nash
Independent Examiner	Elaine Alsop EA Independent Ltd 1 Rosebery Place Dunbar East Lothian EH42 1AQ

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

The trustees are pleased to present their annual trustees report and accounts for the year ended 31 July 2021.

Structure, Governance and Management

Constitution

Yoga Scotland SCIO, also known as Yoga Scotland, is a Scottish Charitable Incorporated Organisation (SCIO), registered as a charity from 16 May 2017, having previously been registered as an unincorporated association (SC020590). Yoga Scotland is governed by the rules of its constitution.

Change in reporting year and basis of accounting

The Trustees agreed a change in reporting date to 31 July in 2020, to align the operations of the charity to the financial year-end. This was filed with the Office of the Scottish Charity Regulator. Consequently, the comparative figures are for an 11-month period. In 2021, the Trustees agreed to a change in the method of accounting to Receipts and Payments from Accruals accounts. The 2020 comparatives have been restated accordingly and a reconciliation of the results and funds under both bases is provided in the Notes to the accounts.

Membership

Membership of the charity is open to anyone in agreement with the objects of the charity and in line with the Constitution. In line with its constitution, a register of members is held at the principal office of the charity.

Recruitment, Appointment and Induction of Trustees

The Trustees are responsible for the management of the charity and the safeguarding of its assets, they form the Trustee Board. The Trustees are elected, appointed or co-opted by the members at the annual general meeting. New trustees are often already familiar with the practical work of the charity, and Trustee Induction packs and training are provided.

Organisational Structure

There have been 9 trustee meetings in 2020-21, all on-line. We aimed to meet approximately every 6 weeks as we found more frequent meetings than previously was essential for continued good governance during these uncertain times. to oversee the operation of the charity and determine its strategic direction and policies. Trustees welcomed Ann as Secretary, Ronnie as Treasurer and Ruth who has taken on the role of Training Coordinator since 17th May 2021. We said goodbye to Ulrike, Trudy, Chris and Donna and thank them for their contributions to support and improve Yoga Scotland.

A small team of administrators manage day-to-day operations, including, communications, co-ordinating training and managing the finances and administration, and we are grateful for the ongoing support of advisors. Those supporting the charity throughout the year are detailed as follows:

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Structure, Governance and Management, continued

Yoga Scotland Advisors – Bijam (Jenni Connaughton), Gill Gibbens, Ann Hunter, Kath McDonald, Fiona McOwan and Evanna Nash.

PVG (Protection of Vulnerable Groups) – Lucy West (lead), Janis Ross and Gill Swales (volunteers)

Training Coordinator/Finance Officer – Elaine Sampson (resigned 18th December 2021)

Administrator – Tamsin Geddes (resigned 7th December 2021)

Administration Co-ordinator – Clare Hayward (new post 4th January 2022)

Administration Officer – Catherine Mitchell (new post 4th January 2022)

Finance Officer – Aileen Overend (new post 7th January 2022)

Objectives and Activities

Charitable purposes

The charitable purposes of Yoga Scotland, as recorded in their constitution, are to promote yoga in all its aspects in Scotland.

Activities

Yoga Scotland meets these objectives by:

- providing courses, lectures, seminars and events to the standard deemed necessary for the training of teachers of yoga,
- by providing existing yoga teachers with opportunities for continuous professional development (CPD), and
- by ensuring that registered teachers undertake sufficient and appropriate CPD.

Public benefit

In meeting its objectives, and delivering its activities, Yoga Scotland provides a public benefit, specifically as follows:

What is Yoga?

Yoga is an ancient science concerned with developing a holistic, healthy and harmonious way of living. It offers benefits that make the body stronger and healthier and calm the mind. The word yoga has many shades of meaning but is generally translated as "union" and the practice can lead to a balance of body, breath, mind and spirit.

Who can practise Yoga?

Anyone can practise yoga regardless of age, ability or mobility.

What are the benefits of practising Yoga?

- Improved physical fitness including suppleness, strength, stamina and balance.
- Emotional balance, relaxation and a general sense of well-being.
- Enhanced concentration, awareness and self-understanding.

These benefits will develop gradually. Do not expect sudden improvement after just one or two classes! You should attend a class regularly, and also try to find a little time to practise at home even if it is only 10 minutes a day.

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Achievements and Performance

Volunteers

Volunteers produce our hugely popular magazine with Carolyn Phipps-Urch. Grateful thanks are due to Alyson Taylor and Angela Hughs for all the work they do in producing the magazine.

Frances Kelly and Sue Northrop joined the volunteer team working with the Training and Development team. We also have a small band of volunteers that help with social media under the direction of Caroline Phipps-Urch.

Training Courses 2020-2021

Foundation Courses

Foundation Course enables students with 2 years regular practice and class attendance to explore yoga in more depth than in a typical class, and to expand and consolidate their personal practice.

Three Foundation Courses ran in 2020-21 in Aberdeen, Glasgow and Edinburgh. The Foundation course planned for Galashiels (tutor: Andrea Duffin) was postponed due to insufficient numbers. In June 2021, 33 completed a Foundation Course.

Aberdeen Foundation Course tutor: Rona Main

Glasgow Foundation Course tutor: Melanie Cook

Edinburgh Foundation Course tutor: Lindsey Porter

Amy Hanlan and Fiona Webster delivered anatomy and physiology sessions for Foundation Courses. Andrea Duffin delivered Philosophy sessions and a variety of guest tutors ran short sessions in specialist areas. We wish to thank the guest tutors for supporting the Foundation Courses.

Living Yoga Courses

Living Yoga Course is an opportunity for practitioners who have completed Foundation Course or equivalent and would like to continue to develop and deepen their study of yoga and personal practice. The course is also open to teachers who wish to refresh and renew their personal practice.

No Living Yoga Courses ran in 2020-21 due to insufficient interest in the challenging times we faced and there was a preference not to run the course online. Completion of The Living Yoga Course for 2019-2020 was delayed due to challenges caused by covid 19. The final session was completed in November 2020. We wish to thank Kath McDonald for her flexibility and dedication in offering additional sessions to students.

Yogic Living & Teaching Course

We had launched an advanced 50-hour course in 2019-20. Designed and led by Jackie Le Brocq, the course offers yoga teachers the opportunity to take their practice and teaching to the next level. We have suspended running this course for the time being but hope to offer it again in future.

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Achievements and Performance, continued

Teacher Training Courses

This comprehensive 500-hour course aims to produce professional and effective yoga teachers. The course is part-time over 22 months and includes 2 residential weekends, personal practice, assignments, self-study and 3 external teaching assessments.

Glasgow Teacher Training Course was led by Cathy Swan, and due to Cathy's ill health was facilitated from January 2021 by Judy Cameron, Edinburgh Hatha Tutor. Many thanks to Judy for stepping into this role at short notice. The Glasgow Teacher Training was completed in August 2021 with 13 students graduating. One more given an extension and due to graduate soon.

Edinburgh Teacher Training Course led by Judy Cameron began Year 1 with 15 students and has 12 students now in year 2. Two of the students that have deferred may join the next Edinburgh Teacher Training beginning in September 2022.

Both courses were supported by Elizabeth Roberts on philosophy and Amy Hanlon on anatomy & physiology. Visiting tutors included Elaine Alsop, Yvonne Austen, Judy Cameron, Yvonne Davies, Sue McLennan, Elizabeth Roberts and Cathy Swan. Thank you for all your support and involvement.

During this year the Tutors have coped with additional challenges brought by covid 19 and have become very proficient changing plans at the last minute, working online and running blended (in-person + online) days as required. Thanks to all the tutors, students, external assessors and wider Yoga Scotland community for their commitment to courses continuing despite the challenges faced.

Teacher Recognition Scheme

The Teacher Recognition Scheme gives an opportunity for 200/300 hour trained yoga teachers to expand their training to become 500-hour qualified teachers. Experienced volunteer teachers work with Yoga Scotland and the applicant to identify areas where they could extend their knowledge and experience. We worked with one student who qualified in 2021. Congratulations. We wish to thank Melane Cook, Christine Purves and Kath McDonald for running the scheme. Kath stood down from this role in June 2021 and we wish to thank her for her many years of service.

Ongoing Training and Yoga Days

The ongoing training programme (OGT) for teachers and non-teachers continued to be disrupted due to covid 19. We offered a reduced programme in 2020-2021 and plan to work toward a more complete programme for 2021-2022: Training workshops to support teachers to teach online continued throughout 2020-2021 due to popular demand. We wish to thank Yvonne Davies for stepping in at short notice to run these very popular training days.

Thank you to all tutors and participants who embraced online training so readily. Online events have continued to be popular and now are fully embraced in the OGT programme.

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Achievements and Performance, continued

The Assessor training provides an update for existing Assessors and training for new assessors, which are required to support the Teacher Training Courses. The Assessor Training had to be delayed and we are planning to offer the training in the coming year.

The Ongoing Training Programme offered for 2020-2021 is listed below:

OGT Training Days 2020-2021			
Tutor	Topic	Location	Attended
Yvonne Davies	Teaching Yoga online	Online 3 courses	40
Swami Krishnapremananda	Seminar	online	20
Lorraine Close and Edinburgh Community Yoga	Trauma Awareness	online	8
Yvonne Austin	One to One	online	8-10
Cathy Swan	The Subtle Body	online	18
Stephen Braybrook	The Movement Man	online	12

Financial Review

Financial results

The trustees made the decision to change reporting from the accruals-basis following the Statement of Recommended Practice: Accounting and Reporting by Charities, and follow the concessions for smaller charities allowed under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), to prepare accounts under the Receipts and Payments basis. This method of reporting is more appropriate for Yoga Scotland's income levels and activities. The comparatives for the 11 months ended July 2020 and therefore opening funds balances at September 2019 have all been restated to follow the Receipts and Payments basis. A note is included in the annual accounts to reconcile the restated figures to the 2020 published accounts.

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Financial Review, continued

In the year to 31 July 2021, the charity had an income of £91,162 (2020: £59,648 (11-months)) and expenditure of £88,995 (2020: £116,005 (11 months)), resulting in net surplus of £2,167 (2020: deficit of £56,357).

Total funds under management at 31 July 2021, were £54,850 (2020: £52,683), which are held in unrestricted funds only and are represented entirely by cash and bank balances.

Designated funds

The trustees have taken the decision to designate the fee income from the courses provided into two main funds based on the type of course, to ensure the courses can continue to run. This results in two designated funds – the Training Fund, which covers the main Foundation and Teacher Training courses and the On-going Training Fund, which covers courses linked to continuing professional development.

As at 31 July 2021, the balance on the Training Fund is £34,440 (2020: £25,677) and on the On-going Training Fund is £15,251 (2020: £24,095). The trustees have also established a further designated fund, to include donations to the charity to be used as a Bursary. As at 31 July 2021, the balance is £919 (2020: £709).

Reserves Policy

All funds held by the charity are unrestricted, although for reasons of financial management, as explained above, separate designated funds have been set up. The trustees seek to manage funds prudently by ensuring sufficient is available to enable the charity to maintain its activities at an expanding level. They do not, however, intend to build up unnecessary reserves. The reserves held have enabled the charity to continue to deliver its services throughout the pandemic, covering the shortfall between incoming and outgoing resources this period. General reserves that are not designated to use stand at £4,239 as at 31 July 2021 (2020: £2,201).

Trustee remuneration and expenses

The trustees received no remuneration for their service as a trustee.

Travel expenses of £126 was paid to 1 trustee (2020: £1,319, 7) and one trustee received £89 for reimbursement of charity expenses.

One trustee received payments in the year of £595 (2020: £1,344, 1) in relation to IT services provided to the charity, unrelated to the role as trustee.

YOGA SCOTLAND SCIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This is an ongoing process and is reviewed at least annually.

The on-going impact of COVID is likely to have a bearing on numbers of students enrolling in courses, also courses / training days being postponed due to lack of numbers / some participants preferring not to engage with online learning. Trustees will continue to monitor the situation and liaise with members, tutors and students to provide options to keep operations going and, where possible, offer alternative options.

Plans for future periods

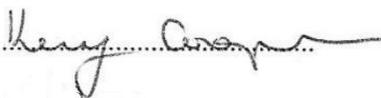
In the next period, trustees plan to continue their work on developing the website to include the 'Teacher Finder' and allowing Teacher members to update their own profile.

Following the consultation with tutors this year, trustees will continue to work collaboratively to offer new training courses and workshops. A review of the Teacher Training Course was made with Tutors, The Board of Trustees and student feedback and it was decided not to break the Teacher Training in to modules. Instead, we plan to offer modules alongside teacher training which can be done as a precursor to the Teacher Training Course (and gain credit) or can be attended as an add on for teachers. Philosophies of Yoga is advertised on the website and plans are in place to look at developing a Mental Health/trauma awareness module and Ayurveda module. We will explore the possibility of offering other modules of varying length. These courses are available to all, including teachers wishing to increase their training from 200hr to 500hr., through our Teacher Recognition Scheme run by volunteers: Christine Purves and Melanie Cook.

Trustees will build on the success of the new Fundraising Team this year and look at more opportunities to host online yoga days for donations.

Trustees will continue to build the organisation's social media presence to promote the benefits of yoga and raise the profile of Yoga Scotland.

Approved by the Trustees and signed on their behalf



Kerry Cooper
12th March 2022

YOGA SCOTLAND SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

Independent Examiner's Report to the Trustees of Yoga Scotland SCIO

I report on the accounts of Yoga Scotland for the year ended 31 July 2021 which are set out on pages 10 and 11 and the related notes on pages 12 to 15.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elaine Alsop ACA DChA
1 Rosebery Place
Dunbar
East Lothian

12 March 2022

YOGA SCOTLAND SCIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Total 2021 £	Total 2020 £
Receipts			
Donations	3	3,719	709
Charitable activities	4	87,443	58,839
		<hr/>	<hr/>
Total receipts		91,162	59,548
		<hr/>	<hr/>
Payments			
Charitable activities	5	87,583	110,684
Governance costs	6	1,412	5,221
		<hr/>	<hr/>
Total payments		88,995	115,905
		<hr/>	<hr/>
Net receipts/(payments) for the year before transfers		2,167	(56,357)
Transfers between funds		-	-
		<hr/>	<hr/>
Net receipts/(payments) for the year		2,167	(56,357)
		<hr/> <hr/>	<hr/> <hr/>

All income and expenditure in 2021 and 2020 result from unrestricted funds.

The comparative results for 2020 are for an 11-month period.

The notes on pages 12 to 15 form part of these accounts

YOGA SCOTLAND SCIO
STATEMENT OF BALANCES
AS AT 31 JULY 2021

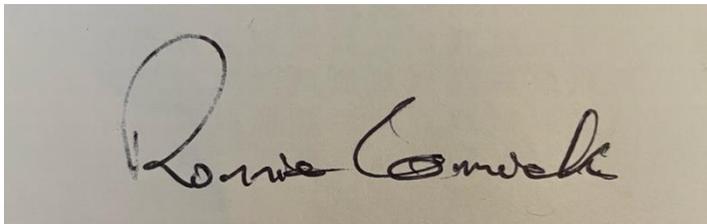
	Note	2021 £	2020 £
Bank balances at the start of the period		52,683	109,040
Net receipts/(payments) for the year		2,167	(56,357)
Bank balances at 31 July	8	<u><u>54,850</u></u>	<u><u>52,683</u></u>

All bank balances in 2020 and 2021 relate to unrestricted funds only

Creditors (for information only)

Website development work July 21 - TES		3,185	-
Tutor fees (for courses pre 31 July)		1,854	
Independent examiners fee		1,200	1,200
		<u><u>6,239</u></u>	<u><u>1,200</u></u>

Approved by the Trustees and authorised for issue



Ronnie Connick
Treasurer
12 March 2022

YOGA SCOTLAND SCIO
STATEMENT OF BALANCES
AS AT 31 JULY 2021

The notes on pages 12 to 15 form part of these accounts

YOGA SCOTLAND SCIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

1 ACCOUNTING POLICIES

1.1 General information

Yoga Scotland operates under a written constitution. It is a Scottish Charitable Incorporated Organisation, with registration number SC047418. It's principal address is 6 Gerrick Farm Cottages, Kelso, Roxburghshire, TD5 7SA.

The principal activities, in pursuit of its purpose of the promotion of yoga, are to provide training and events to the standard deemed necessary for teachers of yoga, and opportunities for sufficient and appropriate continuous professional development for its members.

1.2 Basis of Preparation

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

This is a change from previous years accounts which were prepared on the accruals basis in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". Note 2 provides a reconciliation from the figures reported in the 2020 accounts to the comparatives presented in these receipts and payments accounts.

1.3 Change in reporting period in 2020

In 2020, the trustee, in line with their constitution, agreed to change the annual reporting date from 31 August to 31 July. This was to align better with activities. Consequently, comparative results are reported for the 11-months ending 31 July 2020, whereas current results are for the 12-month period ended 31 July 21, and therefore may not be wholly comparable.

1.4 VAT

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate

1.5 Resources expended

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities.

Governance costs are separately identified and disclosed fully in the relevant note to the accounts

YOGA SCOTLAND SCIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

2 RECONCILIATION OF 2020 COMPARATIVES

	2020 £
Opening funds for 2020 period	
Closing funds at 31 August 2019	56,257
Add back deferred income at 31 August 2019	58,647
Remove prepayments at 31 August 2019	(5,864)

Revised opening funds at 1 Sep 2019 for Receipts & Payments accounts, consistent with cash and bank balance at 31 August 2019	109,040

Receipts for 2020	
Income reported in 2020 filed accrued accounts	119,994
Remove income received in, and deferred from, 2019	(58,647)
Remove debtor included as at 31 July 2020	(2,764)
Add back deferred income included as at 31 July 2020	965

2020 income restated for Receipts & Payments accounts	59,548

Payments for 2020	
Expenditure reported in 2020 filed accrued accounts	121,129
Remove prepayments brought forward from 2019	(5,864)
Add back prepayments included at 31 July 2020	1,840
Remove accrual included at 31 July 2020	(1,200)

2020 expenditure restated for Receipts & Payments accounts	115,905

Closing funds at 31 July 2020	
Closing funds at 31 July 2020 reported in accrued accounts	55,122
Remove debtor included as at 31 July 2020	(2,764)
Add back deferred income included as at 31 July 2020	965
Add back prepayments included at 31 July 2020	(1,840)
Remove accrual included at 31 July 2020	1,200

Revised closing funds at 31 July 2020 for Receipts & Payments accounts, consistent with cash and bank balance at 31 July 2020	52,683

All results relate to unrestricted funds only

YOGA SCOTLAND SCIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

3 DONATIONS

	Total 2021	Total 2020
	£	£
<i>Donations</i>		
Donations – individual amounts under £200	3,719	709
	<u>3,719</u>	<u>709</u>

All donations are to unrestricted funds in 2021 and 2020.

4 CHARITABLE ACTIVITIES

	£	£
<i>Promotion of yoga:</i>		
Membership fees	15,871	21,222
Course fees	70,895	37,430
Magazine income	677	187
	<u>87,443</u>	<u>58,839</u>

All charitable income relates to unrestricted funds in 2021 and 2020.

5 CHARITABLE ACTIVITIES

	£	£
<i>Promotion of yoga:</i>		
Tutor fees, marking & assessing	31,332	46,065
Venue hire and virtual delivery	6,916	14,541
Tutor travel & meeting expenses	1,223	4,683
Magazine printing & postage	5,382	3,023
Insurance	1,864	4,341
Advertising & subscriptions	290	-
<i>Support costs:</i>		
Clerical assistance	23,850	30,078
Administration expenses	1,661	2,423
Professional fees	150	3,601
Fees & subscriptions	-	305
Bank charges	488	432
Development of website	14,427	1,192
	<u>87,583</u>	<u>110,684</u>
<i>Governance costs:</i>		
Trustees' training & expenses	126	2,730
Independent examination & AGM expenses	1,286	2,491
	<u>1,412</u>	<u>5,221</u>
	<u>88,995</u>	<u>115,905</u>

YOGA SCOTLAND SCIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

6 INDEPENDENT EXAMINATION

The independent examination fee for the 2021 accounts is £1,200 and is included in the statement of creditors (2020: fee of £1,200 paid in 2021).

7 TRUSTEES REMUNERATION AND EXPENSES

The trustees received no remuneration for their service as a trustee.

Travel expenses of £126 was paid to 1 trustee (2020: £1,319, 7) and one trustee received £89 for reimbursement of charity expenses.

One trustee received payments in the year of £595 (2020: £1,344, 1) in relation to IT services provided to the charity, unrelated to the role as trustee.

8 FUNDS

	Note	At 1 Aug 20 £	Receipts £	Payments £	Transfers £	At 31 July 21 £
Unrestricted Funds						
<i>Designated Funds:</i>						
Training Fund					(10,000)	
	[a]	25,677	68,282	(49,518)		34,441
On-going Training Fund	[b]	24,095	1,531	(5,375)	(5,000)	15,251
Bursary Fund	[c]	709	210	-		919
General Fund	[d]	2,202	21,139	(34,102)	15,000	4,239
Total Funds		52,683	91,162	(88,995)	-	54,850

Notes:

[a] Training Fund – a fund designated by the Trustees to manage the income and expenses associated with the development and delivery of teacher training courses.

[b] On-going Training Fund – a fund designated by the Trustees to manage the income and expenses associated with the organisation and delivery of training for existing yoga teachers.

[c] Bursary Fund – a fund designated by the Trustees for donations received to be put towards a bursary system for training fees.

[c] General Fund – is used for the expenses of running Yoga Scotland. This includes the administration and governance of the charity and payments of insurance for teaching members. The income to this fund consists of membership and magazine income.

Transfers between funds:

YOGA SCOTLAND SCIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021**

A transfer of funds was made between the Training, On-going Training and General funds to support the costs of developing the website.